00108672

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY
TOWN HALL, BOMBAY.

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REPORT

FROM THE

SELECT COMMITTEE

108672

ON

INDIAN NATIVE TROOPS

(TRANSPORT AND EMPLOYMENT ABROAD);

WITH THE

PROCEEDINGS OF THE COMMITTEE.

00108672

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1878.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

Ordered,—[*Monday*, 22*nd July* 1878]:—THAT a Select Committee be appointed to inquire into the Cost of the recent movement of Her Majesty's Indian Troops from India to Malta, and to report in what respects, if any, the arrangements for employing European and Indian Native Troops together, outside the limits of India, require modification.

Select Committee nominated—[*Tuesday*, 23*rd July* 1878]—of—

Sir George Campbell.	Mr. Richard Power.
Sir John Hay.	Colonel Hayter.
Mr. Childers.	Lord Burghley.
Sir Henry Havelock.	Sir Henry Wilmot.
Mr. Campbell-Bannerman.	Mr. Deedes.
Colonel Arbuthnot.	Mr. Fawcett.
Mr. Marten.	Lord Eustace Cecil.
Mr. Sampson Lloyd.	

Ordered, THAT the Committee have power to send for Persons, Papers, and Records.

THAT Five be the Quorum of the Committee.

THAT the Committee do consist of Seventeen Members.

Ordered,—[*Wednesday*, 24*th July* 1878]:—THAT Mr. Onslow and Sir Patrick O'Brien be added to the Committee.

REPORT - - - - - - - - - - - - - p. iii

PROCEEDINGS OF THE COMMITTEE - - - - - p. iv

REPORT.

THE SELECT COMMITTEE appointed to inquire into the COST of the recent movement of Her Majesty's INDIAN TROOPS from *India* to *Malta*, and to report in what respects, if any, the arrangements for employing EUROPEAN and INDIAN NATIVE TROOPS together, outside the limits of *India*, require modification;——HAVE agreed to the following REPORT:—

THAT your Committee, having regard to the terms of reference, are of opinion that it would be inexpedient to proceed with the present inquiry at this period of the Session, and they recommend the re-appointment of your Committee at the commencement of the next Session.

29 *July* 1878.

PROCEEDINGS OF THE COMMITTEE.

Monday, 29th July 1878.

MEMBERS PRESENT:

Lord Eustace Cecil.	Mr. Onslow.
Sir John Hay.	Colonel Hayter.
Sir Henry Wilmot.	Colonel Arbuthnot.
Mr. Childers.	Sir George Campbell.
Sir Henry Havelock.	Mr. Richard Power.
Lord Burghley.	Mr. Fawcett.
Sir Patrick O'Brien.	

Lord EUSTACE CECIL was called to the Chair.

The Committee deliberated.

Motion made, and Question proposed, "That your Committee, having regard to the terms of reference, are of opinion that it would be inexpedient to proceed with the present inquiry at this period of the Session, and they recommend the re-appointment of your Committee at the commencement of the next Session"—(*The Chairman*):—

Amendment proposed, to leave out from the words "your Committee" to the end of the Question, in order to add the words "proceed to take the evidence immediately available on the first part of the Order of Reference"—(Sir *George Campbell*), —instead thereof.

Question put, "That the words proposed to be left out stand part of the Question."—The Committee divided:

Ayes, 6.	Noes, 6.
Mr. Childers.	Sir Patrick O'Brien.
Sir John Hay.	Colonel Hayter.
Colonel Arbuthnot.	Sir Henry Havelock.
Lord Burghley.	Sir George Campbell.
Sir Henry Wilmot.	Mr. Fawcett.
Mr. Onslow.	Mr. Richard Power.

Whereupon the Chairman declared himself with the *Ayes*.

Main Question put:—

Resolved, "That your Committee, having regard to the terms of reference, are of opinion that it would be inexpedient to proceed with the present inquiry at this period of the Session, and they recommend the re-appointment of your Committee at the commencement of the next Session."

Resolved, "That the above Resolution be the Report of the Committee to the House."

Ordered, To Report.

REPORT

FROM THE

SELECT COMMITTEE

ON

INDIAN NATIVE TROOPS (TRANSPORT AND EMPLOYMENT ABROAD);

WITH THE

PROCEEDINGS OF THE COMMITTEE.

Ordered, by The House of Commons, *to be Printed,*
29 *July* 1878.

TRANSPORT OF INDIAN TROOPS.

RETURN to an Address of the Honourable The House of Commons, dated 5 July 1878;—*for*,

"ABSTRACTS of the CHARTER PARTIES of the TRANSPORTS engaged to convey the INDIAN TROOPS to *Malta*, together with the Names of such Transports, their Tonnage, Date of Agreement, Master's Name, Rate per Calendar Month, and the Date of commencing Pay."

Admiralty,
10 July 1878.

THOS. WOLLEY,
Chief Clerk.

(*Mr. Mundella.*)

Ordered, by The House of Commons, *to be Printed*,
10 *July* 1878.

ABSTRACTS of the CHARTER PARTIES of the TRANSPORTS engaged to convey the INDIAN TROOPS to *Malta*, together with the Names of such Transports, their Tonnage, Date of Agreement, Master's Name, Rate per Calendar Month, and the Date of commencing Pay.

FORM OF CHARTER-PARTY

(under which the Transports were engaged in *India*).

ARTICLES OF AGREEMENT made the in the Year of our Lord One thousand Eight hundred and between Owners of the Ship of the Burden of or thereabouts now about to proceed from Bombay of the one part and the Secretary of State in Council of India of the other part.

WITNESS that it is hereby agreed between the said parties that the said vessel being tight staunch and strong and in every respect well fitted found and manned the master shall forthwith receive and take on board thereof all such troops followers and horses and other baggage animals provisions and stores stalls and fittings for the horses and other baggage animals munitions of war or whatever else be embarked on board the said ship on behalf of the said Secretary of State in Council and on receipt thereof shall grant proper receipts for the same and shall with all convenient speed [by steam or sail] proceed therewith direct and without stopping at any intermediate port or place (unless desired so to do by the instructions hereinafter mentioned) to such place or places and according to such instructions as the master shall receive from the Honourable Governor in Council of Bombay or the Superintendent of Marine or other officer empowered by the Honourable Governor of Bombay in Council for the purpose or the officer to be appointed as transport agent of for or on board the said vessel and shall when so directed at the risk and expense of the said Secretary of State in Council disembark and make a right and true delivery of the said troops followers provisions stores horses baggage animals munitions of war and other things or such of the same provisions stores stalls and fittings and munitions of war as shall not be consumed to the agent or officer appointed on behalf of the said Secretary of State in Council to receive the same (the act of God or the Queen's enemies detention and restraint of kings princes rulers and republics fire the dangers and accidents of seas rivers and navigation and all and every other unavoidable dangers and accidents always excepted) and shall if and when from time to time desired so to do by the instructions to be given in manner aforesaid with all speed proceed to any port or places as soon as the said troops followers horses baggage animals stores munitions of war and other things have been delivered (or sooner if required so to do) and conveying any of the troops, horses baggage animals stores munitions of war stalls fittings or other things that have not been delivered and shall there receive and take on board of the said vessel all such further or other troops followers and horses baggage animals provisions stores and munitions of war or whatever else may be embarked on board the said vessel and on receipt thereof shall grant proper receipts in writing for the same and shall with all convenient speed proceed therewith subject and according to such instructions as may be given as aforesaid And shall when so required at the risk and expense of the said Secretary of State in Council disembark and make a right and true delivery of the said troops followers provisions stores munitions of war and horses baggage animals stalls and fittings or such of the said provisions stores munitions of war or other things as shall not have been consumed to the officer or person appointed to receive the same and shall and will continue in the service of the said

Secretary

Secretary of State in Council and make such voyage or voyages for the purposes aforesaid [with or without any other vessel in tow] and subject to the conditions herein contained for so long as the said vessel may be required by the Honourable the Governor in Council of Bombay and that freight for the said vessel shall be paid by the Secretary of State in Council to the said at the rate of for every calendar month and a proportionate sum for any fractional part of a month from and including the One thousand Eight hundred and for so long as she is employed Such payment to be made from time to time on production of a certificate from the officer appointed as agent for transports of for or on board the said vessel or other duly authorised officer that she is afloat and has up to that time well and truly performed this contract.

And it is agreed that all port pilotage canal and other dues which may become payable in respect of the said vessel during the continuance of the engagement shall be paid by Government and that the said vessel shall be employed in the service and under the orders of the Government of Bombay and the orders of its duly authorised officers and of officers empowered by the Lords Commissioners of the Admiralty and may be discharged at any port without any previous notice but shall not if she continues tight staunch strong well manned fitted and found and duly performs this contract be discharged before the One thousand Eight hundred and Seventy-eight or at any port except

* * * * * *

And it is agreed that the master and owners shall provide and keep such a sufficient number of boats of proper sizes and in good and serviceable order and condition for the embarkation and disembarkation of the said troops followers provisions stores munitions of war horses baggage animals and other things as having regard to the proper complement usually required by merchant vessels of a similar class the Superintendent of Marine shall require and that the master and crew shall assist to the utmost of their power in the loading and discharging of the vessel and whenever required shall perform any service with their boats and that proper and serviceable windsails shall be fitted to and kept at each of the hatchways of the said ship and a sufficient number of casks and tanks for water and hearths for cooking be provided as having regard to the proper complement usually required to be furnished and maintained by merchant vessels of a similar class shall be directed by the Superintendent of Marine And that the master shall obey and comply with all orders directions requisitions and suggestions as to the number of officers and crew or otherwise for the proper and safe conduct of the said vessel [or as to the towage of any other vessel] which he shall from time to time receive from the officer to be appointed as agent for transports of for or on board of her.

And it is further agreed that the master and owners shall be responsible for the care proper distribution and application of all provisions and stores put on board the said vessel by or on behalf of the said Secretary of State in Council during such time as such provisions and stores shall so remain on board the said vessel and shall daily and from time to time issue and serve out so much of the said provisions and stores as may be required by demand in writing or otherwise of the commanding officer of the troops on board the said vessel or of such person or persons as such commanding officer shall appoint or as shall be otherwise duly authorised in that behalf.

And in consideration of the master and owners undertaking the care proper distribution and application of the said provisions and stores as aforesaid it is agreed that the master and owners shall receive for each and every day of the period during which such provisions and stores as are intended for issue and to be served out for the use of the troops horses or other cattle on board the said vessel shall be duly issued and served out to them on board the said vessel the purserage allowances as follows :—

	Rs.	*a.*	*p.*	
For every 25 Europeans and under	–	8	–	per diem.
For every 25 Natives and under	–	4	–	„
For every horse or bullock and every six sheep landed alive and in good condition	2	–	–	per voyage.

And shall be further entitled to an allowance in respect of actual wastage of such

such provisions and stores as may be duly issued on board the said vessel at a rate equal to the actual wastage.

And subject as aforesaid it is agreed that the adjustment statement of the master and owners of the said vessel regarding the said provisions and stores shall be handed over in a complete state by the master to the commissariat officer at the port at which the adjustment is effected with all the supporting vouchers That a detailed statement of all such vouchers thus handed over shall likewise be furnished by the master to the said commissariat officer by whom a correspondingly detailed receipt will be granted and that all stores put on board the vessel and not afterwards accounted for by written vouchers as aforesaid shall be paid for by the master and owners And it is agreed that the officers including the officer appointed agent for transports as aforesaid and also the staff serjeants shall be provided with cabin accommodation and equipment in conformity with the Indian Transport Regulations Part I. and that the officers shall be entertained at the master's table on the usual allowance of 8 rupees and 3 rupees for the 1st and 2nd class passengers respectively per diem for each officer payment for which is to be made on a certificate to be given by the commanding officer of the troops on board the said vessel and such agents for transports as aforesaid that the table accommodation was such as is usually furnished by the masters of vessels under similar circumstances.

And it is agreed that the master and owners shall provide the said vessel with forms tables and mess kit in conformity with the said Transport Regulations Part I. Paragraph 61 And for the true performance of all and every the covenants agreements and stipulations herein contained the said master hereby binds himself and the owners of the said vessel and each of them jointly and severally and his and their and each of their heirs executors administrators to the said Secretary of State in Council his successors and assigns in the sum of to be recovered as liquidated damages in any of Her Majesty's courts in India or at Westminster or by deduction from any moneys which may be payable under these presents.

In Witness whereof the said hath hereunto subscribed his hand and the Honourable the Governor in Council of Bombay hath caused one of his secretaries to the Government of Bombay to set his hand hereto on behalf of the said Secretary of State in Council the day and year first hereinbefore written

Signed and delivered by (signed)

In the presence of (signed)

ABSTRACT of the CHARTER-PARTIES of the TRANSPORTS engaged to convey TROOPS, &c. from *India*.

TRANSPORT.	Service No.	Tonnage.	Date of Agreement.	Master's Name.	Rate per Calendar Month.	Date of commencing Pay (inclusive).	SPECIAL CONDITIONS.
					£. s. d.		
"Maraval" (sailing) -	1	1,309½	29 April 1878	Robert Ramsay - -	1,309 10 –	20 April 1878	Shall not be discharged before the 25th day of July 1878, or at any port except Bombay, Calcutta, or other loading port in the United Kingdom. And it is agreed that any alterations in the ship's fittings for the purpose of ventilation shall be made by the master and owners, but the vessel shall be restored to the good condition in which she was before the alterations were made at the expiration of this contract at the expense of Government; and that should any dispute arise in respect of any accident to the ship while in Government employment, the same shall be settled by arbitration according to the custom at Lloyd's; and that payments of the freight in Bombay shall be at the current rate of exchange. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
					Rs. a. p.		
"Hospodar" (sailing) -	2	1,583	27 April 1878	R. K. Kelly - -	16,621 8 –	23 April 1878	Shall not be discharged before the 23rd day of August 1878, or at any port except a port in the United Kingdom, India, or the Australian colonies. And it is agreed that if the vessel be employed under the contract for more than four months, the freight for the fifth and every subsequent month shall be at the rate of 15,830 rupees for every calendar month of her service under this contract, and a proportionate part for any fractional part of a month.
B "Clydesdale" (sailing) -	3	1,889	29 April 1878	J. K. Hatfield - -	17,946 – –	24 April 1878	Shall not be discharged before the 23rd day of August 1878, or at any other port except Bombay, Calcutta, or Liverpool. All necessary alterations shall be made at the owner's expense, but the expense of replacing cuttings made for ventilation shall be borne by Government; and that if the vessel shall duly perform this contract, she shall not be discharged until such cuttings are replaced, or the value of replacing same made good. And it is agreed the master shall issue rations from the Government stock placed on board to private followers (if any), and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Helen Scott" (sailing) -	4	1,117	1 May 1878	James Goldsworthy -	10,612 – –	18 April 1878	Shall not be discharged before the 18th July 1878, or at any other port except Bombay, Calcutta, or at a safe port in the United Kingdom. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it is agreed that accidents from the towing steamer are excepted from the above words, tight, staunch, strong, and that the cutting in deck only shall be replaced by Government, or an equivalent cash payment made.
"St. Osyth" (steam) -	5	3,541	29 April 1878	R. Macnabb - -	77,902 – –	25 April 1878	Shall not be discharged before the 25th day of June 1878. And it is agreed that if the vessel continues under this contract for more than two months, the above-mentioned freight shall be the sum of 70,820 rupees, and that should the vessel be discharged within three months, the Government shall, at their expense, restore her to the state she was in before she was taken up, and that at whatever time the vessel may be discharged, the Government shall allow her time at the chartered rate to proceed direct to a loading port in the United Kingdom or East Indies at owner's option. And it is agreed that 600 tons of coal now on board shall be taken by Government at the rate of 25 rupees per ton, and that any further supplies of coal shall be supplied by Government or by the owners, at the cost of Government, at the cost price. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.

ABSTRACT of the Charter-Parties of the Transports engaged to convey Troops, &c. from *India*—continued.

TRANSPORT.	Service No.	Tonnage.	Date of Agreement.	Name of Master.	Rate per Calendar Month.	Date of Commencing Pay (inclusive).	Special Conditions.
					Rs. a. p.		
"Malda" (steam) - -	6	1,945	1 May 1878	J. Lang - - -	38,900 - -	19 April 1878	Shall not be discharged before the 18th day of July 1878, or at any port except Bombay or Calcutta. And it is agreed that the said agents shall furnish the vessel with sufficient coal for the voyage from Bombay to Malta, and (if required) back to Bombay or Calcutta at 25 rupees per ton, to be paid by Government, and that Government shall supply the vessel with coal for any future voyage. And it is agreed that all necessary alterations shall be made at the owner's expense, but if the decks are cut for further ventilation, the same shall be replaced by Government, and the vessel, if she duly performs this contract, shall not be discharged until the same be replaced. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Madura" (steam) -	7	1,942	1 May 1878	H. B. Smith - -	38,840 - -	19 April 1878	(As above.)
"Goa" (steam) - -	8	1,906	1 May 1878	R. L. Turner - -	38,160 - -	19 April 1878	(As above.)
"Macedonia" (steam) -	9	2,272	1 May 1878	Jas. Laird - - -	45,440 - -	27 April 1878	Shall not be discharged before the 27th day of July 1878. And it is agreed that the master and owners are to supply towage lines and to make the necessary alterations for ventilation, but that at the expiration of her service Government will restore the vessel to her original condition, or pay the cost of so doing before discharging her. And it is agreed that Government shall take over 750 tons of coal now on board at 25 rupees per ton, and that all further coal required shall be supplid by Government. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Baron Colonsay" (sailing)	10	1,709	30 April 1878	J. Seals - - -	17,090 - -	20 April 1878	Shall not be discharged before the 20th day of July 1878 or at any port except Bombay, Calcutta, Madras, or any port of the United Kingdom. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it agreed that the vessel shall be restored to the state she was in before survey for ventilation, or the cost of doing so shall be paid in cash to the owners or their agents by Government; hearths for cooking to be provided by Government; officers and crew consisting of 32 in all. Seven boats to be provided.
"Seaforth" (sailing) -	11	1,189	1 May 1878	Jas. Scott - - -	12,484 8 -	20 April 1878	Shall not be discharged before the 20th day of August 1878, or at any other port except Bombay, Calcutta, or a port in the United Kingdom. And it is agreed that if the vessel is employed under this contract for more than four months, the freight shall be the sum of 11,890 rupees only, to commence from the fifth and subsequent months. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it is agreed that the deck shall be restored to the condition it was in at the time of acceptance at the expense of Government, or an equivalent cash payment to be paid by Government.

"Nankin" (steam) -	12	2,423	1 May 1878	M. Brace - - -	48,460 - -	26 April 1878 | Shall not be discharged before the 26th day of June 1878. And it is agreed that, if the vessel is retained under this contract for more than two months, the above-mentioned freight shall be the sum of 43,614 rupees only. And it is agreed that the owners shall make such alterations in hull and decks as may be required, and that should the vessel be discharged within three months, the Government shall, at their expense, restore her to the state she was in before she was taken up, and that at whatever time the vessel may be discharged, the Government shall allow her time, at the chartered rate, to proceed direct to a suitable loading port in the United Kingdom, or East Indies, at owner's option. And it is agreed that the coals now on board shall be taken over by Government at the rate of 25 rupees per ton, and that any further supplies of coal required shall either be supplied by Government, or laid in by the owners, and charged to Government at cost price. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the victualling charge of three annas per man.
"Duke of Athole" (sailing).	13	963	2 May 1878	C. Elliott - - -	8,667 - -	19 April 1878 | Shall not be discharged before the 19th day of July 1878, or in any other port than Bombay or London. And it is agreed that any towage required, as also any coals for condensing, shall be supplied by Government; and that if the ship be discharged in London, any balance of freight remaining due shall be paid at the rate of 2 *s.* a rupee.
"Canara" (steam) - -	14	1,903	1 May 1878	J. C. Sharp - -	38,060 - -	25 April 1878 | Shall not be discharged before the 24th day of July 1878, or at any other port except Bombay or Calcutta. And it is agreed that the said agents shall furnish the vessel with sufficient coal for the voyage from Bombay to Malta, and (if required) back to Bombay or Calcutta, at 25 rupees per ton, to be paid by Government, and that Government shall supply the vessel with coal for any future voyage. And it is agreed that all necessary alterations shall be made at the owner's expense; but if the decks are cut for further ventilation, the same shall be replaced by Government, and the vessel, if she duly performs this contract, shall not be discharged until the same be replaced. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer, and pay into the commissariat the daily victualling charge of three annas per man.
"Marina" (steam) - -	15	1,357	1 May 1878	R. Ramsay - -	27,158 12 10	22 April 1878 | Shall not be discharged before the 22nd day of July 1878; and it is agreed that the master and owners shall supply towage lines, and make the necessary alterations for ventilation, but that at the expiration of her service Government will restore the vessel to her original condition, or pay the cost of so doing before discharging her. And it is agreed that Government shall take over 455 tons of coal now on board, at 25 rupees per ton, and that all further coal required shall be supplied by Government. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Suez" (steam) - -	16	2,141	1 May 1878	J. P. N. Flindt - -	38,538 - -	22 April 1878 | Shall not be discharged before the 22nd day of July 1878; and it is agreed that Government shall take over the coal now on board at 25 rupees per ton, and that all further coal required shall be supplied by Government. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling of three annas per man. And it is agreed that on conclusion of this charter, the cuttings in the steamer's decks and cabins made by order of Government shall be replaced by Government, or a sufficient sum be allowed to the steamer equivalent to the cost of replacing the said decks and cabins in the same state as they existed before such cuttings were made, fair wear and tear excepted.
"Hannibal" (sailing) -	17	1,252	1 May 1878	J. C. Flinn - -	12,520 - -	19 April 1878 | Shall not be discharged before the 19th day of July 1878, or in any port except an Indian loading port, or London, or Liverpool. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. Ship's deck to be restored to same condition as at time of acceptance, at the expense of Government, or an equivalent payment in cash to be made by Government.

ABSTRACT of the Charter-Parties of the Transports engaged to convey Troops, &c., from *India*—continued.

TRANSPORT.	Service No.	Tonnage.	Date of Agreement.	Name of Master.	Rate per Calendar Month.	Date commencing Pay (inclusive).	Special Conditions.
					Rs. a. p.		
"St. Mildred" (sailing) -	18	1,435	1 May 1878	J. P. Murray - -	14,350 - -	19 April 1878	Shall not be discharged before the 19th day of July 1878, or in any other port except Bombay, or a port in the United Kingdom. And it is agreed that no cuttings shall be made in the ship's hull without the owner's consent, but that any alterations in the deck required by Government shall be made at the owner's expense. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. Ship to be restored to the same condition, as regards her deck, as at the time of acceptance, at the expense of Government, or an equivalent cash payment to be made by Government.
"Citadel" (sailing) -	19	1,429	1 May 1878	W. Magee - - -	14,290 - -	20 April 1878	Shall not be discharged before the 20th day of August 1878, or in any other port except Bombay, Calcutta, or Liverpool. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it is agreed the deck shall be restored to the condition it was in at the time of acceptance, at the expense of Government, or an equivalent cash payment shall be made by Government.
"Aros Bay" (sailing) -	20	1,482	1 May 1878	G. B. Willis - -	15,561 - -	20 April 1878	Shall not be discharged before the 19th day of August 1878, or at any port except a loading port in the United Kingdom or the East Indies. And it is agreed that all decks, ceilings, skylights, &c., that have been cut or damaged for or by the requirements of Government, shall be replaced, repaired, or made good, according to Lloyd's rule, by Government, or the cost of doing so paid before the vessel is discharged from service under this contract. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. Seven boats to be provided.
"Narcissus" (sailing) -	21	1,336	1 May 1878	A. M'Intosh - -	12,358 - -	19 April 1878	Shall not be discharged before the 18th day of July 1878, or at any other port except Bombay, Calcutta, or a port in England. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it is agreed that accidents from the towing steamer are excepted from the above words, "tight, staunch, strong;" and that the cuttings in the deck only shall be replaced by Government, or an equivalent cash payment made.
"Kilkerran" (sailing) -	22	1,258	1 May 1878	Chas. Lowe - -	13,209 - -	19 April 1878	Shall not be discharged before the 19th day of August 1878, or in any port except Bombay, or a port in the United Kingdom. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. The ship's deck to be restored to the same condition as at the time of acceptance at the expense of Government, or an equivalent cash payment to be made by Government.

"Bengal," (steamer) -	23	2,103	29 April 1878	James Rowey - -	37,854	25 April 1878	Shall not be discharged before the 24th day of July 1878, or in any other port except Bombay, Calcutta, or a port in the United Kingdom. And it is agreed that Government shall take such coal as the vessel has now in her bunkers at the rate of 25 rupees per ton of 20 cwt., and that all further coal required shall be supplied by Government; and that all necessary alterations shall be made at the owner's expense, but the expense of replacing cuttings made for ventilation shall be borne by Government, and that if the vessel shall duly perform this contract she shall not be discharged until such cuttings are replaced, or the cost of replacing same made good. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Brambletye" (sailing) -	24	1,544	1 May 1878	John Gibbs - -	15,440	19 April 1878	Shall not be discharged before the 19th day of August 1878, or at any other port except a port in India or the United Kingdom. And it is agreed that no cutting shall be made in the hull without the owner's consent, and that any alterations in the deck required for ventilation shall be made by Government at their own expense. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. Ship's deck to be restored to the same condition as at time of acceptance, at the expense of Government, or an equivalent cash payment to be made by Government.
"Oriflamme" (sailing) -	25	1,418	27 April 1878	Wm. Curphy - -	14,180	22 April 1878	Shall not be discharged before the 22nd day of July 1878, or in any other port except Bombay, Calcutta, or a safe port in England. And it is agreed that accidents through collisions with the towing steamer are excepted from the above words "tight, staunch, strong."
"Bangalore" (steam) -	26	2,342	1 May 1878	E. G. Stead - -	58,550	23 April 1878	Shall not be discharged before the 23rd day of July 1878, or at any port except the port of Bombay. And it is agreed that any alterations in the vessel which may be required by Government shall be made at the expense of Government. And that 420 tons of coal at present in the bunkers shall be taken by Government at the rate of 25 rupees per ton, and that all further coal required shall be supplied by Government. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man.
"Trinacria" (steam) -	27	2,246	1 May 1878	R. Hutchison - -	44,939 3 - -	29 April 1878	Shall not be discharged before the 29th day of July 1878. And it is agreed that the master and owners are to supply towage lines, and to make the necessary alterations for ventilation, but that at the expiration of her service Government will restore the vessel to her original condition, or pay the cost of so doing before discharging her. And it is agreed that Government shall take over 750 tons of coal now on board, at 25 rupees per ton, and that all further coal required shall be supplied by Government. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officer and pay into the commissariat the daily victualling charge of three annas per man. And it is agreed that if the above-mentioned tonnage prove to be erroneous, the same and the corresponding sum of freight shall be rectified.
"Bugla Jabree" (dhow)	28	695	8 May 1878	Shaik Essa bin Khaliffa	4,875 - -	2 May 1878	Shall not be discharged before the 2nd day of August 1878, or at any other port except Bombay or Jeddah. And it is agreed that the master shall issue rations from the Government stock placed on board to private followers, if any, and shall recover from the officers and pay into the commissariat the daily victualling charge of three annas per man.

Note.—The arrangements for the transport of the troops were made in India by the India Government, without communication with the Transport Department of the Admiralty.

29 June 1878.

W. R. Mends, Director of Transports.

TRANSPORT OF INDIAN TROOPS.

ABSTRACTS of the CHARTER PARTIES of the TRANSPORTS engaged to convey the INDIAN TROOPS to *Malta*, together with the Names of such Transports, their Tonnage, Date of Agreement, Master's Name, Rate per Calendar Month, and the Date of commencing Pay.

(*Mr. Mundella.*)

Ordered, by The House of Commons, *to be Printed*,
10 *July* 1878.

Under 1 *oz.*

EAST INDIA (FINANCE).

' RETURN to an Address of the Honourable The House of Commons, dated 26 March 1878;—*for*,

"A COPY of the REPORT of the DEBATES in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA, on the 16th day of January and the 9th day of February 1878."

India Office,
28 March 1878.

LOUIS MALLET,
Under Secretary of State.

(*Lord George Hamilton.*)

Ordered, by The House of Commons, *to be Printed*, 29 *March* 1878.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

COPY of a REPORT of the DEBATES in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA, on the 16th day of January and the 9th day of February 1878.

COPY of REPORT of the DEBATE in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA, on the 16th January 1878.

THE Honourable Sir JOHN STRACHEY moved that the Bill for the licensing of trades and dealings in the Punjáb, the North Western Provinces, and Oudh, be referred to a Select Committee, consisting of the Honourable Messrs. Stokes, Cockerell and Colvin, the Honourable Nawáb Faiz Ali Khán and the Honourable Mr. Morgan, and the Mover. He said—

"My Lord,—At the meeting of this Council last week, your Excellency stated that I should be able to explain to the Council to-day the course which the Government proposes to follow with reference to the Taxation Bills which were introduced three weeks ago.

"His Honour the Lieutenant Governor expressed at the same time a strong opinion that no unnecessary delay ought to be allowed in passing the Bills into law.

"He said that local legislation depended much on the shape which these Bills might take, and that until that shape was finally decided, doubt and unsettlement must remain in men's minds as to the extent to which their interests would be affected by fresh taxation. He said that this doubt and unsettlement were mischievous to the public and embarrassing to the Government, and besides this he urged this important fact, to which I myself drew the attention of the Council when the Bills were introduced, that the work of assessing the license tax ought to be carried out by the European officers personally before the cold weather now passing away was over; otherwise the work would inevitably fall into the hands of Native subordinates.

"Similar representations have been made by several of the other Local Governments. It had originally been the wish of the Government of India that a somewhat longer period should be allowed to elapse before these Bills were proceeded with; but on reconsidering the question, the Government fully recognises the force of the reasons given by his Honour the Lieutenant Governor for the opinion that the Bills ought to be passed without needless delay.

"If the measures proposed by the Government had been less favourably received, the case would have been different, and it might have been right to give more time for public discussion and criticism. The Bills, however, have now been before the public for very nearly three weeks, and it was a cause of much satisfaction to me to hear from my honourable friend the Lieutenant Governor, that he was satisfied that our measures had been generally well received, and that the necessity for further taxation had been loyally recognised.

"The Government therefore proposes that the Bills shall now be gone on with in the usual course. I am about to move that they be referred to a Select Committee, and when the report of the Committee has been laid before the Council, it is proposed to proceed with the Bills as speedily as may be found convenient.

"I have only one other point to notice.

"At the last meeting of the Council, my honourable friend the Lieutenant Governor expressed a hope that I would take an opportunity of explaining the

scheme which the Government of India proposed to adopt in regard to the expenditure of the funds which we are now proposing to raise by fresh taxation.

"I think this wish of my honourable friend entirely reasonable, and before the Council is asked to pass these Bills into law, I shall endeavour to give the fullest explanation in my power in regard to this subject.

"I feel confident that I shall be able to satisfy the Council and the public that the resolution which the Government has proclaimed will be faithfully carried out, and that the proceeds of these new taxes will be expended for the purpose of providing what I have called an insurance against famine, and for no other purpose whatever."

The Honourable MAHÁRÁJÁ JOTÍNDRÁ MOHÁN TAGORE said: "My Lord,—I have listened with attention to what has been said by the honourable Member who has just spoken, and I crave your Excellency's permission to occupy the time of this Council with a few remarks. I feel sure that the people in general will in all loyalty willingly submit to the proposed taxation when it is shown that the exigencies of the State necessitate its imposition, and considering all circumstances, I am inclined to think that the proposed license-tax is the best that could be suggested, next perhaps to an income-tax with a high minimum of incidence. As a non-official Member of this honourable Council, I deem it my duty, however, respectfully to represent to your Excellency the strong impression which exists among the people that there is considerable room for retrenchments in the home military charges as well as in the army and public works expenditure here, and that no additional tax ought justly to be imposed on the people before such retrenchments have been effected. As to the practicability of the reductions, they are supported in their views by no less an authority than your Excellency's distinguished predecessor, Lord Northbrook; and this Council will remember the correspondence which passed between the War Office and the Duke of Argyll when his Grace was the Secretary of State for India, with regard to the depôt and recruiting charges. I am glad to see that the honourable Member in charge of our finances entertains similar views with regard to military expenditure, and although he said on a former occasion that your Excellency's Government will endeavour by representation to the home authorities to effect necessary retrenchments, he has unfortunately for us been able to hold out little hope of success. Now, my Lord, the people of this country have no voice in the British Parliament, and they have no exponent of their views in the India Office; they naturally look up to your Excellency's Government as the protector and guardian of their interests. I hope your Excellency will allow that, as loyal subjects, they have a right to expect that this Government will not simply represent, but represent with all the force and earnestness which sincerity of conviction imparts, that it cannot consistently with justice impose fresh burdens upon the mute millions mostly living from hand to mouth, until all possible reductions in expenditure have been effected. The generous instincts of the British nation and the love of fair play which distinguishes them will, I feel confident, be on the side of justice to India, though the adjustment of the financial relations of England with India on an equitable basis were to affect their own pockets and interfere with patronage in certain high quarters. But we are aware that reductions in expenditure cannot be made all at once, while the deficit in the revenue must be immediately met. Taxation, therefore, is a matter of necessity. There is a widespread apprehension however which, I confess, is not quite unfounded, that taxes once imposed are not easily or soon removed. For this reason I would take the liberty respectfully to suggest that the Select Committees to which the Taxation Bills are to be referred may be asked to give their special consideration to the question whether the Bills should not be so modified as to limit their operations to a certain period, say two or three years, so that there may be ample time for representation to the Home Government and the British public of the grievances of which we complain. This course, I submit, will be an assurance to the people that your Excellency's Government is in earnest to do all it can to effectuate reductions, and will inspire them with a confidence that no new permanent burden will be laid upon them until all efforts of your Excellency's

Excellency's Government to persuade the people of Great Britain to deal justly by the helpless millions of this their great dependency have absolutely failed.

"One word more, my Lord, and I have done. Regarding the application of the money to be raised by taxation, with every deference to the honourable Member in charge of the Bills, I am humbly of opinion that it should be formed into a separate fund with a separate account, and not be merged into the general revenue, so that it may satisfy the people that it is what in reality it is intended to be, a separate famine fund; they will also have an opportunity of knowing what portion of it, if any, is applied to the repayment of previous famine loans, and what portion is spent on the construction of famine insurance works, and how far those works answer the purpose for which they are intended; for, not to mince matters, there is a general conviction that some at least of the irrigation works which have been executed have turned out to be, as Colonel Corbett has shown, works of experiment rather than of experience."

The Honourable Sir ANDREW CLARKE said: "My Lord, the Council will, I trust, permit me to offer a few observations which, from the relations that are now recognised to exist between famine and public works, may not be wholly unacceptable or without interest; and the more so, as the administration of the latter being my particular function, some declaration of our policy may be looked for in the light of the teachings of our recent sad experience.

"It is hardly time for us to review the history of the famine that is passing away, though not yet completely gone, in the Deccan and Southern India. Scarcity and high prices of food there, as well as in other parts of the Empire, still remain and render it as difficult, as it is premature, to come to any finite conclusion as to the exact cause of the calamity, or to dogmatise on the remedies that should be applied to meet the recurrence of famine in the land.

"Unhappily, as handed down to us, we have many and varied precedents both administrative and economic, not all consistent however, and not all wise or good, for us to accept as standards for our guidance, or as models to imitate; some, in fact, are rather the reverse. You, my Lord, have discussed this section of inquiry in your Minute of last August. But whether looking backward or forward, our object is to ascertain what is the policy to accept, the practice to adopt, in order to enable us, if we cannot abolish famine—an end I fear hopeless to be attained—to do at any rate what we can to limit its area, to localise its scourge, to mitigate its intensity.

"But here I may ask, though no complete or satisfactory answer, I fear, can yet be given, to what are high prices, scarcity, or famine due? And why in recent years have these been so recurring, so severe, so virulent?

"Are there causes, possibly as potent but silently at work, to bring about these visitations, besides mere atmospheric phenomena?

"Is there less thrift than formerly? Is the surplus of full harvests no longer stored, but sold, and the proceeds dissipated? Has population increased, and in proportion food produce diminished? Have edible grains given place to more paying crops?

"It is possible that these causes are at work here and there, in isolated places, due to special circumstances, but I am inclined to think they are not by any means general. Their consideration, however, calls for thorough scrutiny and investigation, a duty pertaining, in its early stages at least, to the economist and statistician rather than to the engineer.

"In connection with this, I would mention one incident of grave practical moment in the late famine. It is known that more than two-thirds of the autumn and spring harvest failed over an area inhabited by 30 millions of people, and that during the period, some 10 months, of the greatest intensity of this famine, the food imported could only have helped to feed one-third of this multitude; yet at the instant the fresh harvest was assured, prices dropped and import ceased. This might lead to the assumption that Southern India held within itself, even when its harvests had failed, stores of grain nearly sufficient to feed its people for the whole time, and yet we were assured on all sides at the end of last, and the beginning of this year, that there were no reserves of food, or next to none, in that country. Is it impossible to devise a means by which our knowledge on this all important point may in the future be, if not absolutely reliable, at least not absolutely nil?

"Again, the facts of the grain trade of Northern India present some features

which it may be worth while to note, and which suggest that vast reserves are still in hand, notwithstanding the enormous export trade of the last two years, and particularly of the present year.

"The export of wheat from Calcutta on an unusual scale commenced in May 1876, just after the spring or wheat harvest had been garnered. Wheat then sold at Cawnpore for 27 seers per rupee, and the export rose from 150,000 maunds in April to 540,000 maunds in July, but checked (apparently by a rise in price in July to 22½ seers), fell in August to 2,65,000 maunds. At the end of August the price again fell to 27 seers, and the exports rose to 560,000 maunds (the maximum of the year), in October. It was about this time that the signs of approaching famine were unmistakeable.

"From the end of August the price rose till nearly the middle of December 1876, when it was 21 seers for the rupee, and the exports in January 1877 fell to 1,20,000 maunds.

"Now, it is since January 1877 that the extraordinary export has taken place, thus anticipating by at least three months the course of trade of the previous year; but prices remained constant from December till the beginning of April, at 20 to 21 seers.

"War was declared in Europe on the 23rd April 1877.

"By May the exports had risen to upwards of 1,000,000 of maunds, and with a slight check in June (the price had risen to 16 seers in May), reached its maximum (1,270,000 maunds), in August, the price having been 19½ seers early in June, and 18 seers early in July.

"From June till the early part of August there was no great variation in price, but in the latter half of that month the price rose to 15 seers, reaching its maximum in the latter half of September, when it stood at 11 seers. The autumn crops of Northern India had failed, and the export trade fell suddenly to 440,000 maunds in September, was 255,000 maunds in October, and 235,000 maunds in November.

"Thus, so far as we can see, the enormous abstraction of grain for export from Bombay as well as from Calcutta, in addition to what was sent to the famine districts of Western India, did not cause a greater variation in the price of wheat at Cawnpore between December 1876 and August 1877 than is represented by a difference of 4½ seers in the quantity obtainable for one rupee.

"But the moment one harvest had failed and the sowings for the next were in jeopardy, the law of self-preservation appears to have asserted itself, and we may, I think, deduce from the rapidity of its action, that the reserves are great, and if, as I was informed, more than 100,000 tons of shipping were left without freights, we have an index of the trade which had been reckoned on, by those most fitted to estimate the power of the supply, to equal the demand.

"No doubt there are tracts of country which, formerly growing food for home consumption, now grow produce for export, and depend for their support on supplies from without; but accepting this, what follows will, I think, show that this is a source of satisfaction rather than a cause for regret, since in the restoration of the balance we find the very weapon with which to fight famine: for the fleecy capsules of the cotton plant, or the jewelled diapers of the poppy, feed their cultivators with no less certainty than the crops of the rice swamp, or of the wheat field, feed those who raise them.

"The agricultural returns of India, from which much might have been gleaned, are not very complete, or rather they are not as yet in a very accessible form, but Mr. Bernard has been kind enough to give me a note which will make a review of them intelligible. He says—

"'The best return I have been able to get of the area cultivated and the area under food crops in different parts of India, incomplete it is true for some Provinces, but still sufficient for our purpose, shows that in our most thickly-peopled Provinces there are about 75 to 80 acres of land under cultivation to every 100 persons, and that out of those 75 to 80 acres 65 to 70 are under food crops. For instance, Oudh with its dense population of 14 millions, has 9 million acres of cultivated lands, of which 8,200,000 acres bear food crops. Madras has 21 millions of acres under food crops for its raiyatwári population (excluding zamindáris) of about 27 millions. Mysore has 4½ millions of acres under food for its population of 5 millions. British Burma has 2½ millions of acres under food, with a population of 2¾ millions. The Central Provinces, where the land is poor, and cultivation is slovenly, and where there are grown much cotton and oil-seeds, have only 13 millions of acres under food crops out of a total 18½ millions of cultivated acres, but then its population is only 9¼ millions. There are great differences in Provinces, for instance,

instance, British Burma exports annually 800,000 tons of rice, that is to say, it produces from two to three times as much food as its people require. Assam, on the other hand, has also a very rich soil, a heavy and never-failing rainfall, enormous areas of virgin land, yet she does not produce food enough for her people, and has to import food from thickly-peopled Bengal. But so far as I know, Assam is the only Province in this case, and all the other Provinces of India produce enough food for their own support, and for export as well.

" ' A great deal has been said of late years about the vast areas put down with opium, cotton, indigo, seeds and other crops, to the exclusion of food crops, and to the exploitation of India for the benefit of rich traders and of distant populations. But much of this kind of talk is due to ignorance; for out of the cultivated area of British India, estimated at about 160 millions of acres, only about 580,000 acres are under opium, and little more than one million acres under indigo, 8,000,000 oil-seeds, and 10,500,000 acres under cotton, most of it for home-consumption in India, while at least 130 millions of acres are under food crops. And an acre of food crop land will, in an ordinarily good season, support two people if the produce of one Province be taken with another. In Burma and Bengal one acre supports three to four people; in the Central Provinces and Bombay, it supports less than two. No doubt the area under such crops as oil-seeds, jute, and oil-bearing roots, has increased greatly during the last 10 or 15 years. But then the total area under the plough has also increased vastly. In the Madras Presidency alone I find that Mr. Dalyell, no mean authority, wrote in 1867 that the cultivated land in certain districts of Madras had from 1856 to 1866 risen from 10 millions to 16 millions of acres, so that it is quite safe to say that the area of food-crop land in India is now as high or higher compared to the population than it was in old times, notwithstanding the great extension of non-food staples like linseed and rapeseed.'

" My object in calling attention to this statement will be patent, and, I trust, conclusive. It is this, that even if drought and dearth were more extensive and widespread than they have been in the most disastrous of Indian famines, the Empire can still from its own soil feed itself, and I say this with the full knowledge that we have drawn rice from beyond the limits of the Empire.

" The significance of this fact should go far to reconcile us to accept, not with cheerfulness certainly, but with resignation, the proposals of my honourable colleague; and this consideration recalls me to my more immediate object, that though the measures for which we now seek assent are the premium which we must pay for insurance (I fear only for a part insurance), and though it is to be hoped that sweet nature will give us a little longer time for recovery and restoration before she again withholds from us her bounteous and fruitful gifts, we must in wisdom and with prevision and energy, use the opportunity of husbanding with knowledge, as well as of distributing with certainty and rapidity, those gifts so that our peoples may not again suffer as they have in the past.

" Severe as the dearth and consequent distress have been from which we are now emerging, there has been no dearth of suggestions for the remedy and prevention of a similar state of things. These suggestions are as varied in their scope as they differ in the means required to give effect to them, ranging from a scheme to cost only a hundred millions sterling, but the money did not come with the scheme, to the simpler and certainly less costly introduction of a patent two-wheeled cart for horse or bullock draft; my friend forgot to tell me how the cattle were to be fed, or to a cheap and simple windmill for pumping water, but I was not told how the water was to be raised when there is no wind, the normal atmospheric condition of India when water is most wanted.

" And now, my Lord, in what I am about to say on the particular specific that has been so boldly proffered to us, on many sides from many irresponsible authorities, as the certain cure and remedy for all our ills, I desire most emphatically to record the fact that, though not an irrigation engineer myself (for my experience in this field of my profession has been very limited), I have approached the consideration of the subject as applicable to all India, prejudiced in favour not only of irrigation, but also of inland navigation, and that one of my dreams has been the hope that during the time I was to sit at this Council Board I would unite the waters of the Arabian Sea with those of the Bay of Bengal by an inland channel.

" The stern realities that confronted me have dispelled this illusion, but at any rate this bare statement should clear me from the charge that because I have had larger experience in railways, I am therefore biassed in favour of railway enterprises.

" The construction of irrigation and navigation works must strike the most heedless as the most obvious way of preventing famines. Water in ample

abundance, rushing and racing to the ocean only to be spread and lost in its broad bosom, has to be but bitted and curbed by dam or bund, and then so distributed as to fertilise the wide level plains of India, and to secure food and life for man and beast.

"A step further, and these running rills are deepened, extended, and converted into silent highways, to bear to foreign markets the redundant harvests of the tracts they traverse, and to bring back argosies laden with the wealth of other lands.

"This seemed simple and captivating, and in India, with its tropical sun, its certain (?) monsoons, and the prodigious rainfall along the ghâts and in some localities, nothing should be more sure.

"Others again have studied well our geography, have seen in the perennial supply, drawn by our northern rivers from the eternal snows of the Himalayas, an inexhaustible source of national wealth.

"Have these rivers been neglected? A glance at a map showing the districts of Northern India protected from drought by irrigation works will give a graphic answer.

"These protected areas form, it is true, but a small portion of the entire surface of the Continent, and of the balance left, little can unfortunately be reached by this perennial supply; for the area within its influence ceases a little south of the Jumna, and from Rajmahal on the east away to the far south and west all the immense region of Central India bounded by the Vindias falls to the Ganges, and is inaccessible to canal irrigation.

"This area, then, and that again to the south of the range I have named, may be said to be wholly dependent upon rainfall. And we are thus brought to see that, vast as is the country we have to deal with, mere magnitude is but one element of the problem to be solved.

"Much, very much, has already been done, especially in Southern India, and much more still can be, and will be, done in storing water; but the lessons which past and recent famines have taught us are that territories dependent on reservoirs, or 'tanks' as they are better known in India, offer, and at the best can offer, only an intermittent protection under the phase from which we are now emerging.

"Multiply these tanks as we may, they will stand us in but little help in such a famine as we have just passed through, due, as it has been, not to the failures of a single season, or of a single year. Deficiency of water in them originally, and ceaseless evaporation, are the influences which dry up one and dry up all when once the supply fails. And here, before I pass from this subject, I would desire to say that, although confidence in tanks cannot be assured, dependent as they are on the doubtful factor of local rains, yet in Madras and especially in Mysore, where there is the enormous number of 37,000 tanks ranging from the size of a village reservoir to a respectable-sized lake of 14 square miles, much has been done in recent years to place them in a condition of safety, improving, as far as practicable, their capacity. But in in this direction still more has to be done, and every effort will be made to insist on the continuance of systematic action in perfecting these works.

"To replenish these reservoirs from other than their natural catchments, as has been suggested, by means of channels led off from the larger rivers, would, in nearly all cases throughout the centre of the peninsular, where the scourge of famine has been heaviest, be either wholly impossible, or relatively so if financially considered.

"The tempting idea of storing up the flood wave where the streams first issue from their birth place in the bosom of the Western Ghâts, unless in a very few exceptional positions, appears to be as deceptive as it is luring, judging from the experience of works of this character in the Bombay Presidency. No less than 27 works, more or less of this type, estimated to cost over two millions sterling have there been either completed or commenced as Famine Relief Works, with, it is much to be feared, little prospect of paying for many years to come.

"The greatest advocate for schemes of this character has lately stated that 10,000 such reservoirs, with an unfailing supply, could thus be constructed, and instanced as a case in point one capable of storing 1,600,000,000 cubic yards of water, and of commanding 'nine-tenths of the whole Peninsular of India,' which

which project, however, had in vain been pressed on the attention of Government.

"The officer whose duty it was to investigate this project, and who himself was at first most sanguine as to its success, informs me that, after several years' gauging the river which was to supply the reservoir, the available quantity of water turned out to be only one-fourth of that calculated above; and further, that judging from the experience of three other works of a precisely similar character which were experimentally carried out in the same chain of hills, the fact was clearly demonstrated that such works could not, at least under existing conditions, be made to pay. The land is there, the water is there, but the inducements hitherto held out to the cultivators to embark in irrigation have met with the same disheartening response as in the case of the Madras Irrigation Company's Canal, which has hitherto disappointed in the most marked manner the expectation held out when it was projected. I have said it would not pay, but to my mind this is a matter of secondary importance, if only it would not fail; but as a security against famine in times like those we have passed through, it would be a broken reed to lean on.

"In these situations, with *régur* or other unsuitable soils, rapidly sloping ground, and other drawbacks, the sparsely scattered, ignorant, and indigent cultivators, who perhaps have had no previous acquaintance with irrigation, fail to realise the advantage of incurring the outlay requisite for terracing their fields (often in such localities a serious charge), and it is thus to be feared that generations must be borne and die before appreciable progress can be made towards the desired goal.

"Until the general conditions with which we have to deal alter materially, or schemes hitherto tried without success, solve the difficulty of bringing water to the land without thereby imposing an unbearable burden on the country, we must accept as a fact that close on 550,000 square miles of the 740,000, comprising the Great Provinces of the Empire (exclusive of the Native States, Burma, &c.), cannot receive protection in any broad sense, and the vision of the 10,000 great reservoirs, conjured up by the enthusiastic projector, must be allowed to fade into dreamland.

"Another distinguished writer who has been quoted as a great authority, and whose opinion I admit is deserving of every respect, has stated that the great tracts of the Panjáb might, at the cost of some 10 millions, be irrigated without the risk of pecuniary loss, and that this would be an insurance against drought.

"This may be true, but the question is not entirely connected with famine, and considered from an irrigation point of view, the scheme has been already considered and abandoned, because the taxpayers of all India would have to find the money to execute it, and when executed, there would be for generations no people to enjoy it, the district containing but a handful of inhabitants.

"The same writer, when criticising our past expenditure in the Tirhoot famine, would also have that country irrigated. Press these principles to their logical sequence, and apply them to all the area of India, and we are brought face to face with an outlay of some 700,000,000 *l.* sterling!

"For a moment, however, admitting the dictum that 'there is not a district in India that could not be more or less irrigated,' and assuming that only 100 millions of acres (say 156,000 square miles) of its whole surface could have this great blessing conferred on it, at the rate specified, namely, 2 *l.* per acre (the Bombay works give 23½ rupees per acre for protection, exclusive of indirect charges), a capital outlay of 200 millions would be needed, and an annual burden imposed on the people of eight millions sterling to cover the interest charged at 4 per cent.

"A proposition so startling might be allowed to answer itself, or still better, by adopting an argument already used, that the taxation of India 'is almost without limit so high that you cannot turn the screw a bit more,' be condemned by those who have brought it forward for grave consideration; but as the best means of bringing home the very precarious nature of the revenue derivable from these protective works, the following sentence may be quoted from the Bengal Revenue Report for the past official year:—

"'In Midnapore the rainfall was 75 inches more in the opinion of the raiyats than is good even for rice. Hence canal water was at a discount. Those cultivators who had

executed leases at the commencement of the season regretted that they had done so, and the result seemed to justify their view of the case, as numerous careful experiments made by both Revenue and Engineer Departments showed that the outturn of the irrigated crops was in no degree superior to that of the unirrigated. This following upon a previous year of good rainfall has brought the Midnapore Canal into the greatest disfavour. There was a large falling off in the leased area, which has again been followed by a very much larger decrease in 1877-78.'

"This has the greater significance when it is recollected who the author is, and his devotion and attachment to this branch of his profession, for no better Irrigation Engineer exists in India than Colonel Haig.

"Again he observes—

"'The previous year having been a very favourable one for the unirrigated crops, the area leased for in 1876-77 fell from 55,995 acres to 32,681, but as the season advanced and its real character developed, the lessees repented of their engagements, and endeavoured to evade them by every possible means, first clamouring for a remission of the Government demand on the ground that the water was of no value to them (which as it has turned out was true), and when this was refused, endeavouring to prove that water had not been properly supplied. The result has been disheartening for both Government and people. The revenue demands were enforced mostly by process of law, the people resisting them to the last. Very little of the demand for the year was recovered during the year, but the recoveries of arrears of former years were so vigorously carried on, that the actual collections exceeded those of any previous year except 1874–75.

"'It is impossible to record this result with any satisfaction, as it seems certain that the arrears and the difficulty of enforcing payment were mainly, if not solely, due to the extreme poverty of the people. It is melancholy to read of 12,714 certificates having been issued for the recovery of the arrears after abandoning all claims for less than one rupee, and making remissions to a large extent on other grounds; and this in a district where the irrigators have, as a rule, dealt fairly with Government, and have always been ready to pay when they had the means. One can hardly read the description of the revenue operations of the year, and it may be added, of the previous years, without a wish that, if the state of the cultivators is such as it is described by the Collector and his subordinates, irrigation, which, according to them, only enhances the difficulties of the people in ordinary years, had never been introduced at all. The Deputy Revenue Superintendent remarks, 'The most potent cause about the gradual decline of the area leased is the indebtedness of the Midnapore raiyats. They are involved over head and ears; and it is a matter of infinite regret that their debts are increasing as their connection with the Government irrigation is growing older. Excepting during the year under review, the canal irrigation, as compared with the unirrigated crop, has always increased the yield from three to five maunds in the acre, but the Government irrigators are not in a position to benefit by it; all that they obtained from the fields go punctually to fill the coffers of the Mahájans, and they have finally to borrow money for the payment of the water-rate. The increased yield of the crop, if reserved for the liquidation of the Government debt, is sure to prove more than enough for the purpose; but no notice is taken of it, and when the irrigator is forced to pay for the irrigation of his land, he blames the canal for the increase of his debt.'

"'Again, attachments and sales of the debtors' property were very frequent, and where they had not the desired effect, the debtors were arrested for the realization of the Government dues: and it is now a very common saying within the irrigable area that the major portion of the Government irrigators have been deprived of their plough cattle for the payment of the water rates. This is not very untrue, as the most valuable saleable property in the possession of the cultivators are the bullocks; and where we could catch hold of them no other movable or immovable property belonging to them was attached or sold. The number of sale notices and warrants for the arrest of the debtors issued during the year under review was unusually large, yet from the well-known poverty of the Midnapore raiyats, the result has not been as satisfactory as was anticipated.

"'The part played by the Zamíndárs and Mahájans in the matter is shown in the following extracts from the Deputy Superintendent's reports:—

"'The Zamíndárs, whose resistance to the spread of irrigation was hitherto passive, have now broken out in action, and many of them have openly prohibited their tenantry from using the canal water on the penalty of incurring their severe displeasure. They have done this with the view of securing the realization of their own dues, and of preventing their raiyats from increasing their debts unnecessarily as they call it. The Mahájans also have been telling the raiyats not to resort to the canal any longer.'

"'For the Collector's explanation of the causes of this state of things reference may be made to the Revenue Report of 1875–76, paragraph 36. It should be noted, in passing, that the year 1876-77, in which coercive measures on so large a scale were found necessary for the realization of the Government revenues, was one of exceptionally high prices, and so far peculiarly favourable to the raiyats.'

"I have at length, and I fear to weariness, made these quotations; not that I desire to repeat them in the remotest degree to depreciate irrigation, but to show that the subject is surrounded with other difficulties, perhaps more

more obstructive and more powerful than those which the engineer can overcome or the financier deal with.

"What has been done already in the way of this artificial irrigation in parts of India, its cost and its results, may be rapidly sketched.

"Take first, my Lord, this great Province of Bengal, with its 62,000,000 of population, and its 48,000,000 acres of land under food crops, and its 7,500,000 acres producing industrial staples of one kind or the other, and consider its three great irrigation schemes of Orissa, the Sone, and Midnapore.

"These three projects protect generally some 1,231,000 acres, or 2·2 per cent. of the whole cultivated area of the Province; they will, when completed, fully preserve that area from drought under the worst conditions yet known. In the last year water was taken from them for 360,000 acres, or only a little more than ½ per cent. of the total lands under crops. To obtain this result, we have already spent close on 4½ millions sterling, and a little under 4 *l.* an acre will have been spent when the works have been completed.

"In the Panjáb, exclusive of ancient works, nearly 3½ millions sterling have been spent in irrigating a little more than one million acres. The Sirhind project, now drawing to completion, promises well, but none of the other numerous schemes for further irrigation in the Panjáb hold out fair prospects of immediate success.

"The same difficulty applies to the prosperous Provinces of the North-West, where 5,500,000 *l.* have been already expended in irrigating, according to the last returns, some 1,390,000 acres, and in prosecution of works which will eventually command a much wider area. This accomplished, the Ganges and the Jumna, the perennial rivers of these regions, will have given up possibly all the treasures they have drawn from the glaciers of their source.

"An author, one indeed of our own circle, has in an English periodical, alluding to our not having constructed the great Sardah Canal in Oudh, twitted us now in India for locking the stable door after the horse had been stolen, and has compared us to a father who has fee'd the doctor, but has forgotten to feed his own child.

"In answer to this, I shall only quote an extract from the Secretary of State's Despatch of the 9th April 1873, in which he says:—

"'At a time when the finances of India are burdened with the pressure of so many and such important public works, it was obviously impolitic to persevere in a vast undertaking costing upwards of three millions of money for the purpose of bringing water to the estates of landholders, who protested against the project as being unnecessary and a source of disease, while the opinions of the great majority of the local officers in Oudh, endorsed by every Chief Commissioner of the Province, and shared in by the Lieutenant Governor, were that the proposed canals were not wanted and would not be a financial success.'

"Let me pass on to Madras, where, as far as I can gather from the facts, some six millions sterling have been spent on irrigation schemes, or rather where this amount has been calculated without taking into account the dead stock value of the ancient native works. The results are certainly better there, for whilst in ordinary years some five million acres receive the full benefits of irrigation, in the very worst years 1,600,000 acres are effectually protected; yet Madras, with its 32 millions of people, has even then but 7 per cent. of its agricultural industry secured from disaster in years of ordinary rainfall, and a much smaller area in years of drought.

"In Bombay, exclusive of Sindh, with 19 million acres under cultivation, some 17,000 can now be irrigated, and when the works which are now under construction are completed, costing at present estimates more than two millions, it is hoped, at all events, some eight to nine hundred thousand acres may be protected.

"I could go on giving dry facts, but in themselves they would, I fear, convey but a small idea to the mind of the vast work already accomplished in this country, far exceeding all that has been hitherto done as regards irrigation by collected Europe with the great canals of Italy and the reservoirs and dams of Spain; and I should assuredly fail were I to undertake the still greater task of practically bringing home the boundless nature of the effort which some would have us undertake, were we to rely on irrigation alone as an universal insurance against famine.

"It must also be distinctly borne in mind that the early irrigation engineers, who have left an imperishable name in connection with the works of their creation, naturally, and indeed necessarily, selected those fields in their enterprise, where all the elements of success lay in happiest combination. Where, in fact—

> "'Mill sites fill the country as thick as you can cram' em,
> An desput rivers run about a' beggin folk to dam' em.'

"One of these engineers, not the least distinguished, nor the least loud in his upbraidings at the shortcomings of those whom he has left behind in India, for not following his good example, has quite forgotten that he has himself plucked the choicest plums off the tree and has left us only the kernels. Take for example the Kistna Delta Irrigation alone. What have we there? a garden, it is admitted. But then, from the 31st December till the 1st July, it places under contribution, and claims exclusive right over, all the water from a catchment of not less than fifty times its own area.

"Having now, however, entered upon those tracts where these advantages no longer exist in such profusion, the least want of prudence may, by bringing about failures, injure the very cause which those, who most earnestly desire the extension of irrigation, have most at heart.

"I think that I have, however, sufficiently shown that the administrators of this country, whether civil or professional, have ever valued the precious treasures of its rivers and storm waters.

"In short, as far as I can ascertain, we have spent some 24 millions sterling, and for this we have some 14,000 square miles actually irrigated with more or less certitude as regards permancy of supply. In other words, we have had to pay 1,700 *l.* for each square mile, or something under 3 *l.* an acre.

"Even if we had the water at command and it were otherwise practicable to protect all the agricultural land of India, it would demand on this basis, an outlay of at least some 300 millions sterling. This would build some 40,000 miles of railway, the fourth of which would give us an insurance not against famines, but certainly against extreme scarcity, distress and death from want.

"I said just now if practicable, because, in order to irrigate, we must have water, either annual from heaven or perennial from the snows of the Himalayas. The first we must regard, I fear, as precarious and uncertain, and as for the last, great as is the extent of the region over which the snow waters have their influence, and though possibly more may yet be garnered of their generous and perpetually recurring flow, we have already in the Panjáb and in the North Western Provinces, especially in the latter, appropriated so great a quantity of it, that we fear we are approaching the limits of the supply. This last year we are told that the Ganges Canal was strained to its utmost, and at the tail of its distributaries the cultivators got but a scant supply; thus rendering more doubtful than before, the wisdom of drawing off any further supply for the proposed Eastern Ganges Canal.

"It is in years like the past one that the great advantages of irrigation are so apparent. We have evidence that the undeveloped Sone has already saved harvests, which must otherwise have perished, of more than a million sterling in value, whilst in the recent visitation in Madras the irrigated districts of the Godavery, Tanjore, and Trichinopoly have practically paid their land revenue in full. The Kistna district, where the irrigation project is not complete, has had remitted some 15 per cent.; but in the unirrigated districts, remissions ranging from 30 to 70 per cent. have prevailed, whilst they have drawn from the irrigated districts food to the value of some 150,000 *l.* exported by sea alone.

"I will not trouble the Council with any observations as to the embankments or inundation projects of parts of Bengal, of Burma, or of Sindh. I only allude to them at all as significant of the fact that the rulers of this country, Native as well as British, have in more ways than one, in the present as in the past, thought out the difficult problems that this struggle against nature has from time to time presented to them.

"So also I will not now say anything of the water-logging of land, of the raising of the spring level, of fever and other alleged evils, which even if I admit as existing at all, I admit only to say that a remedy for them by drainage exists

exists, though its cost, a heavy item with low-lying stiff clay soils, must be added to that of the original works.

"Let me, when mentioning drainage and the necessity for applying the severest examination to irrigation schemes, quote what one of the apostles of irrigation himself says when speaking of promoting indiscriminate and wide-spread irrigation; 'We should,' he says, 'make sure that we may not turn the irrigated districts into vast swamps, decimating the inhabitants with fever, and reducing, instead of increasing, the fertility of the soil.'

"And here I may remark that the nature of the soil has been a factor which has been too often wholly ignored not only in schemes projected but since completed.

"I trust it will not for one moment be thought, because I have said what I have, that I am in the most remote degree opposed to, or the enemy of, irrigation; far from it. I believe I am, by the course I have taken in applying to every scheme and estimate that has come before me since I have taken my seat at this council the closest inquiry and the most minute scrutiny as to the soundness of the one and the accuracy of the other, a truer friend to irrigation than the romantic enthusiasts who can only see that in water there is a cure for every ill, or the orator who, from the vantage ground of his great eloquence, makes easy the task, and would guide us through a maze of which it is reserved for statesmen yet unborn to find the clue. So in saying this I wish it to be understood that we do not purpose to neglect in the future irrigation works which give prospects of being not only beneficial in ordinary years but in years of scarcity. Many projects are now under inquiry of which I hope this may be said, though of some of them the full cost of which would come to some 15,000,000 *l.* sterling, I find it already recorded that 'none of them are so urgently needed, in view to the prevention of famine, as to render it essential to extend financially the scale of operations in irrigation works.'

"I have already alluded to the projected through water communication from Kárachí to Calcutta, estimated to cost 5,000,000 *l.* If this line of navigation, passing as it does across the Peninsula through regions flooded by the great waters from the Himalayas, stretching to both seas, traversed by a net-work of rivers, flowing through a natural physical formation, fulfilling in short all the engineering conditions favourable to inland navigation, offer little or no prospect that, until years have elapsed, its practical influence as a means of communication will be felt, and that as a reproductive work there is but little hope for any return, how does the problem stand in other parts of Hindústán?

"Here and there, as around this city, local works of this nature, isolated and apart, have been a success, and many other navigation canal projects are likely, in this limited form, to be carried out from time to time, but any connected system of internal navigation seems a remote possibility.

"The irrigation and combined navigation systems of the Godávari and Kistna, projected to open up traffic from the Eastern seaboard to the country of their sources and even to the Western Ghâts, and ultimately to debouch at Carwar on the Western Coast, give little prospect or encouragement for us to anticipate from them the great benefits or facilities predicted by their projectors. It is not difficult to understand this when the main link in the chain, that of the Madras Irrigatian Company, is closed for six months of the year, because the source of its water-supply is closed to it for that time! Even if this source were a constant one, the extension of the navigation to the coast is barred by physical difficulties of apparently an insurmountable character. I may be told all this can be remedied by storage tanks; I grant this might be possible, but without counting their cost, or other difficulty of even a more serious nature which, as a financial undertaking, will make the original scheme a still more hopeless affair than now when the returns on the work do not come within a lakh per annum of the maintenance and establishment charges irrespective of interest on capital, recent experience tends to show that these aids will, in the hour of our direst need, fail us.

"Still I do not desire to condemn these schemes altogether, and I hope to see something practical done with them; possibly, a remodelling of the works may ensure better results.

"The East Coast Canal, the most promising project of all, will demand, in order to secure its ultimate success, the solution of difficulties which will try

the skill, genius, and daring of another Cautley, owing to its having to cross the drainage of the whole Peninsula.

" I fear, then, that as far as our knowledge goes, we cannot look forward to being able at any early period in India's future to see established a connected system of inland navigation. No doubt in districts favouring their construction we shall see navigable canals introduced and extended, but, judging from the past, their use and general adoption must at best be necessarily a matter of slow growth, and in the centre of the Peninsula, where they would be of the utmost service in case of the recurrence of any such famine as we have now passed through, it may be doubted whether any connected line of real utility could be constructed with advantage.

" Accepting the difficulties of the position as thus briefly pourtrayed, it is evident that the only practical course at the present moment is to recognise the mutual inter-dependence of the different parts of this vast country, and provide the means of distributing the surplus of one part to meet the deficiency of other parts.

" Happily we have not suffered simultaneously throughout India; the surplus produce of one part has been available for transport to other parts, and the enormous export of wheat which has been concurrent with the late calamity has shown that India has been able as a whole to produce more than it could consume.

" I do not lose sight of the fact that the people of Southern India are not a wheat-eating people, but from the experience of the late famine and of that of 1874, it is evident that the calamity must be indeed frightful when India herself and the neighbouring rice-producing countries accessible by sea cannot feed any afflicted part.

" Even if on the whole empire the scourge of famine fell, and the food of its people had to be ocean-borne, how entirely dependent must the country still be on its internal communication!

" The point, then, at which I have arrived is that land communications have been our main stay in the recent famine, and must ever be.

" I do not purpose to enter again upon the vexed question of waterways against railways. Even could I bring myself to consider that the former were possible in places where the latter exist, I could not shut my eyes to the facts which are patent to every one.

" We have a system of railways, and we can say that they are now paying investments in the matter of direct returns. These railways have taught the people the advantages of rapid locomotion, and the merchant and trader know well without such teaching the value of the telegraph and of the railway in the matter of quick returns. The railway system must continue to expand and will expand till every inhabitant of India is within 50 to 100 miles of a line.

" But there is an argument for railways which has especial force in a time of famine. A grass famine may be said to be as bad as a grain famine. For if the cattle on which the tilling of the ground is dependent cannot get fodder or even grass, the people are indeed in a bad way. Their only resource is to take time by the forelock, as thousands have done in Upper and Central India in the course of the last few months when scarcity threatened, and, as in the case of a water famine, emigrate to distant tracts in order to save their cattle.

" We have not neglected the extension of railways in connection with the lessons taught us by the famines of the last few years. The Northern Bengal, the Tirhoot, and the Irrawaddy Valley lines all received an impetus from famine if they do not owe their early existence to it. The recent calamity has precipitated the construction of the Dhond-Manmar line into an almost accomplished fact, and has given a stimulus to at least two other lines in Southern India. Similarly the threatenings of scarcity, now happily almost passed away, which came upon us a few months ago, have given an impetus to the projected lines of Central India and Rájputána.

" The Government has not hesitated, notwithstanding the severe strain upon its resources, to devote during the present year upwards of a million sterling to railway lines over and above what it had arranged to spend this time last year.

" And whatever views may be held on the subject of railways, there is this justification for their extension, that since October 1876 they have carried into

into the heart of the afflicted districts upwards of one and a quarter million tons of food grains, representing the supply of 7½ millions of people for 12 months at 1 lb. per head per diem. But continuous as has been the inward current of food, the work of the railways has at times been far heavier than would be gathered from the even distribution of the quantity named over the entire period. Thus, in the three months ended December 1876, the Great Indian Peninsula Railway carried into the districts afflicted nearly 27,000 tons monthly, besides the larger proportion of the grain (44,000 tons in the three months), exported by sea to the Southern Mahratta ports of that Presidency.

"In July and August of this year, when the intensity of the famine was at its maximum, that railway carried almost the same quantity.

"And during those two months the Madras Railways distributed almost 200,000 tons of food.

"The effect of a prompt supply of such a quantity of food can only be estimated by a consideration of the direful effects of its non-supply, and I shall not be accused of exaggeration when I say that the railways have saved Southern India.

"The work done by a railway is only partly appreciated, unless the distance over which the goods are transported is considered.

"The rice exported from this port, Calcutta, was not carried over any great length of railway, but the wheat of Upper India, which was carried in large quantities to Puna and even as far as Bellary, and the grain of the Central Provinces, was carried over hundreds of miles descending and ascending the Western Ghâts. The waste of power over the ghâts and the risk attending it have been eliminated for all time by the construction of the Dhond-Manmar line.

"But vital as is the assistance which the railways have afforded, it must not be left out of sight that this aid was rendered with a concurrent unprecedented export trade, and, consequently, augmented general traffic.

"Thus, in the first half of the current year, on all the railways of India there were about 4½ millions of tons of goods lifted against 3¼ millions in the corresponding period of 1876.

"The pressure during the past year has been very great, and no doubt more or less loss and inconvenience has followed from this strain on the resources and means; but considering the distances traversed and the consequent impossibility of preventing detention of rolling-stock, the working has, on the whole, been creditable to railway management in India.

"In considering the effect upon the English railway system of the construction of the Channel tunnel, the diversion of rolling-stock to Continental railways has been discussed as a matter which would call for very special arrangement. Our English railway managers would not, I apprehend, view without misgivings the concentration of a moiety of their waggon-stock at Berlin, Vienna, or St. Petersburg; yet the diversion from the lines of Northern India of a couple of thousand wagons was a frequent occurrence during the recent pressure, and on one occasion the number of waggons thus absent was close upon 2,800.

"Perhaps a few words from me here in further explanation of what has been already stated by my honourable Colleague in reference to this railway traffic and the preference given in September to food destined to the famine-stricken district may not be amiss.

"Very early in February of last year the power of the Great Indian Peninsula and Madras railways to deal with the increase of traffic thrown upon them arrested our attention, but both Companies then thought that nothing special was needed to facilitate their operation.

"But on the 5th March, I find myself writing, when ordering engines from our State lines in Northern India to be placed on the metals of the Madras line, that 'the Great Indian Peninsula is now in need of engines to work its own lines,' so rapidly had grown the demands from various causes on the rolling-stock of the lines. This growth of traffic led to many suggestions all pointing to the direct interference and intervention of the State with the management of the lines and the direction of trade. On this I find I again wrote, pointing out that more engine power was all that was needed, adding—

"'From the north and west the lines in correspondence are working as one system, and their capacity is only limited by their united haulage power, which no new organisation or fresh administration can possibly improve; whilst, on the contrary, the introduction of

foreign interference will inevitably tend to irritation and friction; and misunderstanding, confusion, and chaos will take the place of hearty co-operation and management which at present exist between the managers, who are mutually aware of their individual difficulties, and that these arise from physical and material causes requiring only time for their removal.

"'At this moment throughout the whole of our railway system, a number of other circumstances, and not the famine alone, has caused a sudden expansion of traffic. All railways are taxed to their utmost, and even on the far Indus Valley, where by the opening for goods traffic of a portion only of the line last January, the flotilla on the river was released for more concentrated traffic, an unexpectedly large trade has sprung up, and the wheat of Sindh and of the Northern Panjab is seeking a market not only in the Deccan, but even in Europe itself. All this has to be watched and nurtured, and any rough or rude remedy, dictated by the momentary necessity for removing a block on a line traversing a district of Bombay or Madras, might irreparably throw back the growth of this trade and industry.'

"Again—

"'I hope I have shown in this note that no exceptional administrative measures are really needed to meet the present pressure, which I am confident can be satisfactorily overcome without them.'

"This I wrote in March of last year.

"To do more than the railways were already doing could only be effected by two measures—one the doubling of the lines, the other the procuring of additional engines.

"The first was out of the question, even if it could have been done in time to be of use in such a crisis; the second, owing to the exceptional gauge adopted in this country, was really almost as impossible as the first, since we have in Europe no reserve from other systems to fall back upon. The only alternatives left then were to contribute stock from the Northern lines, although on them, too, the pressure had fallen, and to give preference to food consigned to Southern India. Still reluctant to press, till forced by inexorable necessity, either of these courses on the railway administration, it was not till the calamity in Southern India was assuming yet darker features, that with your approval, my Lord, I wrote confidentially to the several railway agents on the 27th July a letter, which with the permission of the Council I will now read—

"'Dear Sir,—The situation in Southern India appears to be graver now than ever. It is causing the Viceroy to consider with anxious solicitude the means to be adopted in order to mitigate the terrible distress which seems imminent from want of food in Mysore and Madras, and it points to our being forced to take exceptional measures for facilitating the transport of grain into and within these countries.

"'This, I fear, will have to be done at the sacrifice of certain trade interests, for in face of such a crisis preference must be given to food-grain traffic.

"'The haulage power and the stock on the Madras, and very possibly on the Great Indian Peninsula line, will have to be increased by contributions from other lines; and Lord Lytton feels assured that he may reckon on the co-operation of other companies should such a course be forced upon us.

"'I trust that it may not come to this. But I invite your aid and co-operation to help us, and in the meantime I write this to ask you to consider what you can do to regulate and increase famine traffic, so as to give it a special service and preference over all other consignments on your lines, and to see what powerful goods engines (the gradients of both the Madras and Great Indian Peninsula Railways are bad) and covered or high-sided stock you can supply to the Madras line, in order to distribute what is sent from the north or by water. The latest information shows that the Madras Railway must have 16 powerful goods engines and 400 waggons without loss of time.

"'I write this, therefore, to prepare you for what is probable. Please consider this in the meantime as very secret and confidential, but in case the worst comes to the worst, I should like to know beforehand what are your views on the course suggested.'

"I need not dwell upon the correspondence and negotiations that followed the issue of this circular.

"The agents of the northern railways did as much as was in their power to do, but fortunately it was not necessary in insist on preference on these lines, though the Government of Bombay were compelled at the end of July or beginning of August to urge on the representative of the Great Indian Peninsula to give food consigned to the famine districts preference over other goods.

"Hardly had this been done when the correspondents from the Calcutta press in Madras telegraphed to their principals in this city, 'people are asking, should not the railways now carry food only?'

"I give these facts to show that this subject was fully considered, and that we

we did not lightly, nor without very great reluctance, urge on the companies those exceptional steps, a necessity as imperative, if not more so, than the necessity of war.

"The same distinguished Statesman who has advocated irrigation as the treatment for famine has asserted that we have abandoned this remedy in favour of railways, the agents that support our military policy.

"That in the alignment of these great highways the part they might play in the defence of the empire in time of war was not overlooked by the great Proconsul who first gave them to India, is incontrovertible; but if they have not yet helped to deliver us in time of war, they most certainly have in time of famine, nor have they failed to deliver us from some of the accidents of war. After the tempest of the great mutiny had calmed down, those who were then responsible for the future peace of India, decided that a British force of a certain strength should always be in the land. The extension and part completion of the railway system has permitted of a reduction in recent years of this force, which at the very least falls not far short of, if it does not exceed two millions sterling a year. Thus besides having saved India some thirty millions already, it has saved to England a corresponding drain on her people.

"Nor am I, I believe, over sanguine, when I express the idea that, judging from what has been the development of traffic on the essentially military lines of Northern India, their designers will be agreeably disappointed at finding that as commercial lines they will not be such a drag on the finances as has been anticipated, whilst of this I am sure that they will be found to be the most powerful pacificator of our troubled frontiers.

"I have purposely avoided making any observations as to what should guide us in our administration, either civil or professional, when famine with all its suite of evils is really in the land; and I can scarcely be anticipating any final conclusion if I express the opinion that in proposing works for the exigencies of famine they must be chiefly of a character suitable for unskilled labour, requiring little skilled supervision, and able to be executed by concentrated gangs whose wages can be paid with the least opportunities for peculation. Far be it from me to say that we should have no work for the artisan or the skilled labourer. This class suffers just as much as, if not more than, the mere cooly or the simple agriculturist. But as the bulk of the labour is ignorant, the bulk of the work must be simple, and as the skilled supervision is limited (unless you divert it, and then you create mischief, from those works which must go on in any case), there exists still stronger reason that the work should be such as earthwork, collecting and breaking stone, a kind of work easy to supervise and to pay for.

"The various classes of works suitable for relief objects taken in their order are tanks; road, river, and railway embankments; irrigation channels, canals and drainage works; and I agree with those who think the last three are the last to be undertaken, because if these are not thoroughly well designed, they are the cause of very serious and absolute mischief. I would dwell upon this point, as I cannot too strongly reiterate the intention and, I believe, the instructions of the Supreme Government, that in view to the efficacious working of this policy it is primarily essential to have in reserve and ready the full and clear engineering details of such works, elaborated in quieter times by the professional officer in concert with the local civil authorities.

"To this precaution I attach the highest value, because I wish most distinctly and emphatically to disclaim, both on my own part and that of the officers of the Public Works Department generally, that we regard famine as the opportunity for advancing our schemes or airing our pet projects. The initiative in these matters should be taken by the civil administrators, who are primarily responsible for the good government and material prosperity of the peoples committed to their charge.

"In saying this, however, I do claim for the Public Works Officers of the State that to them should very early in a campaign against famine be entrusted the agencies to fight it, and that operations be not postponed till to scarcity and lack of means are added disease and emaciation among the people, to say nothing of the demoralisation inseparable from the pauper's dole, or the existence prolonged only by the relief ration.

"This is the more essential in this country, where it is not from a total absence of food within the country itself that men perish, but from the absence of

means of acquiring it. They are deprived for the time of winning their bread by their usual callings, because we have not in this country, from its social relations and the functions Government has taken on itself, men of enterprise or philanthropy, as we have in our own Western Home, who see in the failure of a harvest, or of an industry, openings for giving to the labour thus set free employment in works of utility, of improvement, or even of luxury.

"In advocating this as the true course to follow, I am conscious of the fact that it means a larger first outlay; but it also means a very considerable decrease in the unproductive expenditure which ordinary famine relief means.

"In what I have said I have rather reviewed the past, and dealt with what has been done already in the way of those material improvements which may to some extent have counteracted the full effect of failure of harvests, from time to time, in parts of this great Empire.

"I have dealt with the accomplished facts of the past, and avoided profuse promises as to the future; for I believe the narrative of the past will carry to men's minds the conviction that those to whom has been hitherto entrusted the guidance of affairs in this country have not failed or neglected their duty in these respects; and this will be a sufficient earnest that this path of duty is not now likely to be abandoned."

The Motion was put, and agreed to.

ADDITIONAL RATES (NORTH WESTERN PROVINCES) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Bill for the levy of Additional Rates on Land in the North Western Provinces be referred to a Select Committee, consisting of the Honourable Messrs. Stokes, Cockerell, and Colvin, the Honourable Nawáb Faiz Alí Khán, and the Honourable Mr. Morgan and the Mover.

The Honourable Mr. MORGAN said that when the honourable Member in charge of the finances made his statement with reference to the additional taxation which would be necessary, as Mr MORGAN understood him, he stated that it would be necessary to provide about 1,000,000 *l.* sterling for what he called the Famine Fund, and 500,000 *l.* as what might be termed a working balance in the finances. The sum which he proposed to levy by the imposition of the taxes, Bills regarding which were now before the Council, was, Mr. MORGAN understood, about 800,000 *l.* But it was not stated at the time how much was expected to be received from the tax on trades and dealings, and how much from the land tax. At the time these Bills were brought forward, as he understood the honourable Member to say, it was not intended that they should be passed so early as it was now actually proposed that they should be. But on the suggestion of his Honour the Lieutenant Governor, the passing into law of the Licensing Bill, which was the only Bill which applied to Bengal, had been accelerated, and, as he believed, very properly so. But of course the arguments of the Lieutenant Governor with reference to that Bill which concerned new taxation were so cogent that there was no reason for him to raise any objection to its acceleration. But it appeared to him that the same argument did not apply to the levy upon the people of an increased tax upon land in the North Western Provinces. There it was well understood what the existing rate was, and therefore the levy of an additional rate of 2 per cent., which he understood was agreed upon, would be raised without any difficulty at all. It was not a question of the supervision of revenue officers, inasmuch as all the data were before them. He would therefore suggest that the consideration of the Bills for the levy of an additional rate upon land might be postponed without any detriment to the raising of the rates in due course. And it appeared to him that this might be done with greater reason, inasmuch as the necessity for the raising of further money by taxation must depend, to a large extent, on the equilibrium which was to be established in the Budget, which was not at present before the Council. Of course he made this suggestion with due deference to his Lordship, but he would suggest that the consideration of these Bills should be postponed until the Council was in possession of further details with reference to the Budget, and with reference also to the amount which was likely to be raised under the Bill which had already been referred to a Select Committee

Committee, in respect to the licensing of trades and dealings in the North Western Provinces.

The Honourable Sir JOHN STRACHEY said: "I do not know whether the Honourable Member who has just spoken has quite appreciated all that I intended to say at the beginning of the present sitting of the Council. All I am proposing at the present time is that these Bills should be referred to a Select Committee, not that the Council should take any action upon them in the way of passing them into law. I intended to say that this was all I intended to propose at the present moment, and that after the Report of the Select Committee had been presented, the Bills should go in the ordinary course. I should like to say a very few words only with reference to the remarks of the Honourable Member regarding the possibility or propriety of postponing the consideration of the Bills affecting the proposed additional taxation upon land, while the Bill for imposing a license tax, he thought, might be gone on with at once. But I would point out that if we do not proceed with these Bills *pari passu*, the whole basis of the scheme which I laid before the Council three weeks ago will really be disturbed, for it is an essential part of that scheme that these new taxes should be imposed equally, as far as one can do these things equally, both upon the commercial and agricultural classes. It will disturb the whole of that scheme if we legislate for the commercial classes only, and leave the agricultural classes out. Also, as I pointed out, the necessity for imposing these rates in Northern India is justified on this ground, that we have already imposed this rate in Bengal, and unless we impose similar rates in other parts of India, there is really no justification for the measure already taken in Bengal; and it is desirable that we should apply the same general system, so far as one can do so equitably, in one Province as in another. I quite admit that if there were special reasons, as there are in the case of Madras and Bombay, for not imposing additional rates on land in Northern India, that would be a very good ground for acting differently. But I endeavoured to show the Council that there was certainly nothing in the condition of the agricultural classes in the North Western Provinces to justify any exceptional treatment. I think that it is quite essential that, if our measures for taxing the commercial classes have to be gone on with, our measures for taxing the agricultural classes must be gone on with at the same time. For if the measure imposing taxation on land should not be accepted, then a reconsideration of the whole subject of the new taxation will in my opinion become imperative, and we shall not have provided that insurance against famine which, in the opinion of the Government, it is necessary to provide.

"I will merely add now, with reference to the other remarks made by the honourable Member, and also to those of the Honourable Mahárájá Jotíndrá Mohán Tagore, that I shall endeavour at some future opportunity to give as full information as may be in my power upon every point to which reference has been made."

The Motion was put, and agreed to.

ADDITIONAL RATES (OUDH) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Bill for the levy of Additional Rates on Land in Oudh be referred to a Select Committee, consisting of the Honourable Messrs. Stokes, Cockerell, and Colvin, the Honourable Nawáb Faiz Alí Khán, and the Honourable Mr. Morgan, and the Mover.

The Motion was put, and agreed to.

ADDITIONAL RATES (PANJÁB) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Bill for the levy of Additional Rates on Land in the Panjáb be referred to a Select Committee, consisting of the Honourable Messrs. Stokes, Cockerell, and Colvin, the Honourable Nawáb Faiz Alí Khán, and the Honourable Mr. Morgan, and the Mover.

The Motion was put, and agreed to.

ADDITIONAL RATES (CENTRAL PROVINCES) BILL.

The Honourable Sir JOHN STRACHEY then moved that the Bill for the levy of Additional Rates on Land in the Central Provinces be referred to a Select Committee, consisting of the Honourable Messrs. Stokes, Cockerell, and Colvin, the Honourable Nawáb Faiz Alí Khán, and the Honourable Mr. Morgan, and the Mover.

The Motion was put, and agreed to.

COPY of REPORT of the DEBATE in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA on the 9th February 1878.

THE Honourable Sir JOHN STRACHEY moved that the Report of the Select Committee on the Bill for the licensing of trades and dealings in the Panjáb, the North Western Provinces, and Oudh, be taken into consideration. He said:—"My Lord,—In asking the Council to take this report into consideration with the object of passing the Bill into law, I shall have little to say regarding the measure itself. The reasons for which new taxation is required, and the principles on which the actual proposals of the Government are based, have been so fully explained already, that it is quite unnecessary that I should enter into them again. That further taxation is unavoidable to enable the Government to meet, as one of the ordinary charges of the State, the obligation of preserving the lives of the people in time of famine is admitted, I think I may say, by all reasonable men. The form which this fresh taxation should take is, on the other hand, a subject on which it is inevitable that differences of opinion should exist. I have stated on behalf of the Government the reasons which have led us to the conclusion that the trading and agricultural classes are those on which the obligation of contributing for the prevention and relief of famine more especially rests. These are the classes on which as a whole, and on which almost alone, the pressure of actual famine falls. They ought, therefore, to contribute for their own protection. In regard to the commercial and trading classes, there is also this strongest of all justifications for taxing them, that, excepting always that comparatively very small section of them which is composed of Europeans, they now pay almost nothing towards the expenses of the State. There is, moreover, this further reason, that although the trading and agricultural classes are the first to suffer when famine occurs within the limits of their own Provinces, they benefit immensely, taking them as a whole, by the occurrence of famine in other parts of the Empire. The misfortune of their neighbours brings to them wealth and prosperity.

"On the other hand, the professional classes and those who depend on fixed incomes for their support, although they suffer from the high prices caused by famine, are seldom the recipients of actual relief from the State; under no circumstances do they derive any advantage from famine when it occurs, and they have no power of passing on to others the burdens placed on themselves. The small officials and servants receiving wages are in this country very numerous, and there is certainly no class on which it would be less equitable to impose taxation for such a purpose as this.

"I quite sympathise with the feeling which makes so many people regret and protest against the apparent injustice of exempting from further taxation the happy possessors of large incomes derived from professional, or official, or other sources. But I will not enter into this question. Its real meaning is, in my opinion, simply this: Would not an income tax upon all classes of persons and property have been better than the measures which have been actually proposed by the Government? I leave it to others to answer the question. For my own part, I have already said that I was always a supporter of the income tax while it lasted, but I do not think that its re-imposition at the present time would be politic or just. Under such circumstances, moreover, as the present, Government has to consider what is practicable, and

although I do not mean to say that it was really impracticable to restore the income tax, I freely confess that I should have been sorry to have had to propose it until the public was convinced that no other means existed of obtaining the additional revenue which was required. I said before, and I now repeat, that in my opinion, we have to choose between measures such as those which are now before the Council and an income tax. There is no other alternative that I, at least, can see.

"The objections to a license tax, like that described in the present Bill, are obvious. The tax necessarily falls comparatively lightly on those who can best afford to pay it. Here again, I say, if you refuse this condition, you can only remove it by subjecting the commercial classes to an income tax. The objection that we were proposing to tax the rich too little has been to a certain extent removed by the change which the Select Committee has made in the Bill, and which I hope the Council will accept, by which the maximum fee chargeable will be 500 instead of 200 rupees. The change will give us very little more money, and it involves no principle; for whatever sum may be fixed as the maximum fee, must be fixed in a purely arbitrary manner. If, however, raising the amount to 500 rupees makes the tax seem more equitable, this is itself an advantage. As to the objection which has been raised in some quarters, that this tax will fall mainly on the poor, I content myself with simply denying the fact. It will touch no person whose net earnings are less than 100 rupees a year; and if anybody asserts that in the Provinces to which this Bill refers, any man is poor who possesses in income of 100 rupees a year, he is ignorant of the facts. Such a man is not poor; he is a man far removed above poverty, and well able to pay his contribution towards insuring the country against famine. To say that our new taxation will fall upon the poor is either an error or a calumny.

"As I shall show again presently, exactly the same thing is true regarding the additional rates which we propose to levy on the land. My old friend, Sir George Campbell, told the British public the other day, that his soul was 'filled with anguish' when he thought of the iniquity that we were committing in imposing taxes on the poorest classes for the benefit and at the instigation of the rich. Now I am not going to make a counter-attack upon Sir George Campbell. If I could ever be inclined to do so, it would not be in this Council room in Calcutta, in the great Province which owes to him, in my judgment, a lasting debt of gratitude for the admirable, but often far from pleasant, work which he performed as its governor. But Sir George Campbell, with all his great qualities, has never been distinguished by his reticence.

"I remember on one occasion telling him myself, when he had issued a certain wonderful circular, that if his Secretary had done his duty, the manuscript, instead of being sent off straight to the press, would have been accidentally mislaid for a fortnight. It is a pity that Sir George Campbell's letter to the 'Times' did not suffer a similar fate; he might then have learnt that he had been knocking down the creations of his own fancy, and he might have written, as I hope his sense of justice will make him do now, an eloquent tribute of admiration to our measures.

"We are doing none of those things with which Sir George Campbell has charged us. By the Bills now before the Council, we are imposing no fresh taxation whatever on the poor; and as to the Salt Tax, in regard to which our imaginary proceedings have made Sir George Campbell so especially unhappy, I will say now, what I have said before, that we have taken the greatest steps ever yet taken in India for reducing the pressure of this tax upon the poor, and giving to the mass of the people the largest possible supply of salt at the cheapest possible rate. In Northern and Central India, not only are we imposing no fresh burdens on the poorest classes, but we have already benefited these classes by the removal of taxation on salt to the extent of 200,000 *l.*

"There is another fact bearing on the License Bill to which I must call attention. It is, as I have said, proposed that no person shall be liable to the tax whose annual earnings are less than 100 rupees. This does not appear on the face of the Bill, and the reason for this is that as the measure will extend to several Provinces, and will have to be applied under conditions which vary considerably in different districts, it is not certain that the same minimum limit of taxable income will everywhere be appropriate. For independently of other considerations, the purchasing power of money varies greatly. Under the existing

existing license tax in the North Western Provinces, no one is taxed whose presumed income is less than 200 rupees, and it may be found desirable to make no change in this respect. We desire to leave a wide discretion to the Local Governments, which are in the best position for forming sound opinions on such a subject. While, however, the Government of India allows this discretion to be exercised for the relief of the taxpayers, it gives no such authority to extend the incidence of the tax downwards. Under no circumstances will the tax touch any one whose annual earnings are less than 100 rupees. Nor is this all. It will be observed that the lowest fee payable under the Bill is one rupee. The Bill declares that any person may claim to have the fee charged against him reduced or remitted altogether, if he can show that it falls at a higher rate than two per cent. on his annual earnings. Applying this rate of two per cent. to an income of 100 rupees, the minimum fee would be two rupees, and not one rupee. The meaning of this is that the Government desires to leave to the local authorities entrusted with the administration of the tax a discretion to reduce the demand when they are of opinion that it would fall heavily. Thus it will often happen in practice that the poorest classes affected by the measure will pay at the rate of one per cent. only instead of two per cent., the rate charged on the higher incomes.

"I need not say anything further about the License Bill. I think it will be convenient if I ask your Excellency and the Council to allow me to pass now to the other taxation Bills under which additional rates will be imposed on the land in Northern India. Those Bills are so closely connected with the Bill actually before us that they can hardly be considered separately, and I hope that the Council will agree with me in thinking it desirable that the discussion of the whole of our measures should take place while the present Bill is before us. My reason for saying this is that it is, as I have already fully explained, an essential part of the policy of the Government that this new taxation should fall both on the commercial and agricultural classes, and that so far as may be practicable each class shall bear an approximately equal burden. This principle has already been to a great extent carried out already. Additional rates similar in character to those which we are now proposing to levy in Northern India have already been imposed in Bengal, and the Bill taxing the commercial classes of that Province will, I presume, soon become law. We desire to apply the same principle to the other Provinces, the only exception being that, for reasons which have been stated at length to the Council, it is not thought proper to impose at the present time fresh taxation on the agricultural classes in Madras and Bombay.

"When these Bills were introduced I said that the justice of imposing new burdens on the agricultural classes would be more questioned than that of imposing them on the traders, and referred prominently to the objections which had been and would continue to be urged against fresh taxation of this kind, on the ground that it infringed, or would be thought to infringe, the conditions of the settlement of the land revenue. I declined, and must still decline, to discuss the question of the right of the State to impose such taxes; for as I have already said it is impossible that any Indian question could be named which has been more completely argued out during a long course of years than this, and no question could be named which has been more distinctly closed by positive decisions of Her Majesty's Government. I have now a right to assume (I am now quoting the words of the Secretary of State) that—

> "'the levying of such rates upon the holders of land, irrespective of the amount of their land assessment, involves no breach of faith upon the part of the Government, whether as regards holders of permanent or temporary tenures.'

"I feel that I may also, without impropriety, decline to discuss the question whether, apart from the right to impose such taxes, the condition of the classes on whom in Northern India the actual burden will fall is such that they can pay without hardship the amount which it is now proposed to levy. That amount is one per cent. on the rental of the land. I do not, I hope, undervalue the opinions of those officers, some of them men who are entitled to be listened to with high respect, who think it inexpedient to impose any fresh taxation on the land. But this I assert that it is impossible for any one who knows anything of the real condition of the proprietors of land in any part of Northern India, to say that these rates will be more than an insignificant burden. It must be remembered

bered that they, in common with the existing local rates to which they will be an addition, will be payable by the landlord, and will not fall on the poorer classes interested in the land. I do not deny that it will very frequently happen that the landlord will do everything in his power, and will often succeed in making his tenants pay the amount charged against him. But the same would be true of every other tax which could be imposed upon him, and this objection has no special force in the present instance. Neither can it be disputed that within the limits authorised by law, and justified by custom, rents will in the long run inevitably be raised by landlords, whether they are taxed or not, as they think consistent with their own interests, so long as the tenants will pay them. Tenants, however, are rapidly learning to protect their own rights, and it is not so easy as it once was to impose upon them demands unauthorised by law.

"Before leaving this part of the subject, I may add that the Government of India has no intention of actually levying these additional rates in the North Western Provinces until the country has completely recovered from the serious loss which it suffered from the almost total failure of the last summer crops. The Lieutenant Governor has been informed that no additional demand will be made until the next agricultural year. The Government of the Panjáb has decided that no similar reasons exist for deferring the collection of the new rate in that Province.

"There is one objection to the imposition of new rates on the land which I fully admit is a real one. It is an objection which it has always been clear we should have to meet, and it received the careful consideration of the Government before these measures were proposed. I cannot state that objection more clearly than by quoting the following passage from the letter from the Government of the Panjáb which has been laid before the Council:—

"'The Lieutenant Governor would duly record, with reference to the Bill for enhancement of the local cess, that he believes that, although it will give rise to no active discontent or expression of dissatisfaction, it will still be regarded by the people with some dissatisfaction, as involving a further departure than that taken in the original Local Cess Act, from the principle of the fixity of the land-revenue demand. This feeling of dissatisfaction will not be the less strong from the fact that the money raised under the new Act will possibly be spent out of the Panjáb. To a trained intelligence it is easy to distinguish the proposed impost, which is no more than a tax upon rent, from an enhancement of the Government share of the produce of the land. But his Honor doubts whether it is possible to persuade uneducated zamíndárs, the more especially that the revenue is no longer taken in kind, but in cash, that the demand is not an increase on the amount of land revenue which has in each district been fixed for the term of settlement. The Lieutenant Governor does not, however, imagine that there will be any difficuly in collecting the enhanced tax, or that after a short time, the irritation caused will not pass away.'

"Although we have not received from the other Provinces objections similar to these which have come to us from the Panjáb, there cannot be the least doubt that they will be felt as much in one Province as in another. They were urged in 1871 in the North Western Provinces, when new local rates were imposed in the permanently-settled districts; they were urged at the same time in Oudh; they were urged in the Panjáb; they will everywhere be urged now, and they will be urged again hearafter, if it should ever become necessary to place additional taxation on the proprietors of the land. Exactly the same objection was raised to the imposition of the income tax on profits derived from land. The Government has, for years past, done its best to make people understand the essential difference between the land revenue and taxes of this kind; and in 1871, when the laws were passed under which the local rates in Northern India are imposed, the Legislature enacted, in the plainest possible language, that these rates 'shall be paid by the landlord independently of, and in addition to, any land revenue assessed on the estate.'

"In spite, however, of all that has been done, the old ignorance continues. Nor can we expect that it will soon disappear among the people, when we find that economical heresies, such as those to which I have alluded, still form part of the faith of many of our own officers. Objections to taxation of this sort, based on opinions which have their sole origin in the ignorance of the people, cannot be answered, although this does not make them less real. Among all the difficulties and dangers with which we have to contend in India, those to which we are exposed by the ignorance of the people are incomparably the most serious. It is, unhappily, true that our most enlightened and useful measures

are, as a general rule, precisely those which are the least popular. If any man supposes that we earn the present gratitude of the people of India by abolishing sati and infanticide, by female education, by constructing railways and canals, by making the towns and country healthy, or even by improving the laws, which add to the security of life and property, that man is greatly mistaken; but this is no reason why we are not to persevere with our work. So I say of these Bills. I do not pretend that the people who have to pay these taxes will like them; but it is, in the opinion of the Government, necessary that they should be imposed, and we trust the Local Governments when they tell us that, while they can suggest no better form of taxation, they are satisfied that the measures now proposed will lead to no serious dissatisfaction which it might be politically unwise to face, and that such dissatisfaction as may arise will soon pass away, as it has passed away in similar cases before.

"In concluding the remarks that I desire to make on the Bills now before the Council, I will only add that the Government of India is fortunately enabled to say that its policy is cordially approved by all the Local Governments which these Bills will affect, not only with regard to the proposals that specially affect the land, but to all the measures by which we hope to provide the necessary insurance against famine; and further, that these Governments confidently look forward to the successful application of these measures in their respective Provinces. I do not doubt that these assurances will be as satisfactory to the public as they have been to the Government of India.

"A desire has been expressed that I would explain more fully than has hitherto been done the manner in which the Government proposes to apply the proceeds of these new taxes. I shall, I feel certain, be very readily able to do this to the satisfaction of the Council, for nothing can be clearer than the principles on which the Government proposes to act.

"I can hardly do better, in the first place, than ask the Council to look at the brief official Statement of Objects and Reasons, which was published with the new Taxation Bills when they were first introduced. That Statement explained, in a few words, the reasons for these measures. It was said that the necessity was imposed upon the Government of India of bringing the public revenues and expenditure into a state of proper equilibrium; that famines could no longer be treated as exceptional calamities, and that the obligations entailed by them must be provided for among the ordinary charges of the State. The periodical occurrence of famine must, therefore, enter into the calculation of the Government in making provision for its ordinary yearly wants, and such a surplus of ordinary income over expenditure must be provided in each year of prosperity, as would make a sensible impression on the debt which it might be necessary to incur in times of famine. To enable the Government, it was said, to meet these obligations, additional taxation was necessary.

"The object, which I thus stated, is a perfectly simple one. These new taxes are required for the sole purpose of giving us, year by year, a sufficient surplus of income over expenditure to meet these famine charges, which had not hitherto been taken into consideration in our yearly accounts. It seems to have been supposed by some that the primary object of the Government of India was to give to the Local Governments the proceeds of these new taxes, and to transfer to them, in some mysterious manner, certain indefinite obligations in relation to the future charge arising from famine. There could be no greater mistake, and I am sure that I have never said anything to justify it. These great calamities can only be met by aid of the resources of the Government of India, and it is these resources that must be strengthened to meet the obligations they impose. Although then, as I shall presently explain, we shall use the Local Governments as our agents in levying these taxes, their proceeds will mainly go into the Imperial Treasury. With their help, we hope to secure that surples revenue, which will enable us in the future to discharge the heavy obligations which the periodical occurrence of famine entails upon the country, without being driven into the fatal course of constantly increasing the public debt, and the burden it involves.

"As I previously explained, we start with the hypothesis, that in every 10 years the Government of India will have to spend 15,000,000 *l.* on the relief of famine. The case will be put into its simplest form, if we assume that the whole of the 15,000,000 *l.* will have to be spent at once at the end of this period, and the arguments I am about to use will not be in any way invalidated by

by this assumption, though it be not strictly true. Now, as the very foundation of our policy is the resolution not to permit this expenditure to create a constantly increasing charge for interest, the expedient of simply borrowing when the occasion occurs, and thus increasing the annual charges on account of debt, say, by 600,000 *l.* in each period of 10 years, must, of course, be set aside; and it follows that we can only obtain the 15,000,000 *l.* which we require by saving up an equivalent sum in years of prosperity. If we provide for this purpose a *bonâ fide* surplus of 1,500,000 *l.* a year for 10 years, we shall have obtained our 15,000,000 *l.*

"As we cannot keep our annual savings locked up in a separate box, it is inevitable that when the actual necessity for spending the 15,000,000 *l.* arrives, we shall have to borrow the money, so that what we have practically to do is this—we must reduce our debt by 1,500,000 *l.* year by year during the whole period, or by 15,000,000 *l.* in the 10 years, thereby reducing the yearly charge for interest at the end of that time by 600,000 *l.* Then, when the necessity for spending the 15,000,000 *l.* arrives, we can borrow that amount and incur a fresh charge for interest of 600,000 *l.* a year, and be no worse off than we were 10 years before. This process, by which, in periods of prosperity, the charge for interest on debt is gradually reduced, thus constantly restoring the exhausted power of borrowing without increased taxation, is what the Government virtually proposes to adopt.

"In India, however, the policy has been deliberately and wisely accepted of borrowing every year large sums of money for the construction of the railways and canals which it is absolutely necessary that the country should possess if its material advancement is not to be arrested. Even if the financial consequences of this policy had been less satisfactory than they have been, it might still have been our duty to persevere in it, though it should have called for increased sacrifices from the country in the form of taxation. But experience has shown beyond the shadow of a doubt that, looking at the matter even from a purely financial point of view, we could have done nothing wiser and more profitable than go on investing capital in these undertakings; and that so long as these investments are prudently limited, as they have been up to the present time, so that the growing income derived from the works keeps pace with the charge for interest on the borrowed funds, they may be continued with complete financial safety.

"It was on considerations such as these that Lord Lawrence in 1869, in his Minute on railway extension, assuming that the revenues could, without objection, bear a yearly charge of about 13 millions, to meet the interest on capital outlay on productive works in course of construction, &c., during the period in which their income is becoming developed, based his proposals for the gradual, but systematic, prosecution of this class of works, and that the Government of India has been since acting with most satisfactory results. The forecasts relating to the extraordinary expenditure on railways and irrigation works that have from time to time been prepared in the Public Works Department have supplied sufficient evidence of the prudence with which this part of our financial policy has been conducted, and it is only necessary to follow the same principles in the future to ensure equally sound results.

"The truth of these remarks can readily be established. In the first place the net charge for the interest on the guaranteed railway capital, which was upwards of 18 millions sterling in 1870-71, was reduced by the growth of the income to less than 300,000 *l.* in 1876-77, while in the present financial year, partly, no doubt, from the increased famine traffic, the interest will be more than covered. And though next year quite so good a result cannot be anticipated, it is certain that in these six years a net improvement of more than 1¼ millions has been secured for the public revenues by reason of these works. During the same period the total expenditure on State railways has reached a sum involving a gross charge for interest now amounting to 700,000 *l*, against which we already have a net income of 300,000 *l.* yearly, leaving a net charge of 400,000 *l.* The irrigation works carried out in the same years have led to an increase of interest-charge of 400,000 *l.*, set off by an increased net income of 200,000 *l.*, leaving a net charge of 200,000 *l.* On the whole, setting off the increased charge of 600,000 *l.* against the improved income of 1¼ millions, the general result is an improved financial position of 600,000 *l.* a year, notwithstanding

the large investments made in the new works, a considerable part of which is necessarily not yet productive, though it is rapidly becoming so.

"The same general result is plainly indicated otherwise by the fact that the total charge for interest on debt of all sorts and guaranteed railway capital is in the present year less than the charge in 1870-71 by about two millions, to which sum should be added the net increase of income due to public works, amounting, say, to 500,000 *l.*, to show the improvement in the general financial position, which, if not directly due to the prosecution of these works, has, at all events, been consistent with a continued average expenditure upon them of hardly less than four millions a year. It must also be remembered that these results have been secured during a period in which very exceptional seasons of scarcity have occurred, involving charges of some 16 millions sterling.

"We assume, therefore, that the Government will continue to borrow money on these principles for such productive works.

"Now, it would be obviously absurd to pay off every year debt to the amount of 1,500,000 *l.*, and simultaneously to incur fresh debt to the same extent. What, therefore, we have to do, in the actual circumstances of the case is, by applying to the construction of these works the proceeds of the new taxes, to reduce by 1,500,000 *l.* a year the sum which we might otherwise have borrowed. The ultimate financial result of this, as will readily be seen, will be practically the same as that which would have followed if we had devoted every year 1,500,000 *l.* to the actual repayment of debt. For, returning to our former hypothesis, we shall, at the end of our 10 years, thus have prevented borrowing to the extent of 15,000,000 *l.*, and our annual charge for interest will then be less by 600,000 *l.* a year than it would otherwise have been. We could, therefore, if occasion required, borrow 15,000,000 *l.* for the relief of famine, and be in no worse a financial position than we were at the beginning of the period of 10 years.

"The soundness of this argument depends of course on the assumption that the works which are constructed from our annual contribution of 1,500,000 *l.* from the public revenues will be really reproductive, that is, that they will at the end of the 10 years produce an income at least equal to the interest which we should have to pay if we had then to replace by borrowing a sum equal to that furnished from the new taxes for their construction. This assumption, however, has no special or peculiar significance in connection with these new arrangements; it is (as I have just explained) the justification of our whole policy of borrowing money for works of public improvement. Whether we construct our railways and canals with borrowed capital, or pay for them out of this famine insurance fund, we equally assume that they will eventually give us a return of more than the ordinary charge for interest on the outlay; and, to repeat what I have said before, experience has now been sufficiently prolonged to show conclusively that, notwithstanding all the mistakes that have been made, the gradual growth of the income of the productive public works has been sufficient to protect the Imperial Treasury against any increase to the actual charge for interest on debt. This explanation will show the Council how, either by the direct discharge of debt, or by the investment of money in productive works, if the circumstances of the time should render that course most suitable, charges on the revenue may be extinguished, or new income created, which shall enable the Government to borrow in the future to the full extent to which the proceeds of the new taxes are applied, and that a true famine insurance fund will thus have been created.

"I have hitherto spoken as if the subject concerned the Imperial Government alone; and I have made no reference to the part in the arrangements which will devolve upon the Local Governments. Vitally important as this part will, in my opinion, be, I might indeed almost pass it by on the present occasion, because it is not the subject now before this Council. We are really merely asking this Council to authorise the imposition of new taxes for the purpose of improving the financial position of the Government of India to such an extent that it will be able to undertake, with its ordinary revenues, by help of the arrangements that I have described, the duty of preserving the lives of the people in time of famine. At the same time the Government is most ready to give every explanation in its power to the Council on all parts of its policy, and I will as briefly as possible state the manner in which the action of the Local

Local Governments may be expected to conduce to the great end we have in view.

"I have on former occasions stated to the Council, with a persistency which I am afraid has sometimes wearied them, that the keystone of the whole financial policy of the present Government is the enforcement to the utmost of the responsibility of every great province of the empire for meeting its own local wants. We have given to the Local Governments largely increased powers; we declare that they alone are competent to deal wisely with the details of administration; that they have advantages which we cannot possess of seeing what their own provinces require; and that it is only by acting on these principles that we can obtain either good provincial administration, or exercise that intelligent power of control on the part of the Imperial Government which we look upon as essential to the prosperity of the empire. It is childish to suppose that the Government of India increases its strength by meddling with details about which it knows nothing.

"A great deal has been done, and a great deal remains to be done, in carrying these principles into effect; and the most serious duty now before us is their application to the great problem of preserving the country against famine. I do not now pretend to say how this application of these principles is in detail to be carried out. The whole subject of the measures to be taken for the prevention and relief of famine is so vast that it would be mere foolishness if I were now to attempt to enter upon it. It is, as the Council and the public are aware, about to be referred to a special commission of inquiry, and certainly no greater question has ever to be studied than that on which they will have to deliberate and advise.

"If, therefore, I now am asked to describe how this money, which the Government of India proposes to devote to the relief and prevention of famine, is to be spent, I can give no exact reply. I cannot tell the Council what railways and canals will be constructed; still less can I tell them what systems of relief will be acted upon when millions of starving people have to be fed, or what changes of administration will be necessary to enable the measures of prevention and relief to be carried out under the best possible conditions. All that I can say with certainty is this, that if the great works for increasing the productiveness, and for improving the communications, of the country are to be wisely chosen, and wisely and economically executed, and if the income which they yield is to receive its best development; if again, when famine actually occurs, sound principles of relief are to be applied with real efficiency and wisdom, it will be through the agency of the Local Governments and the local authorities that these results will be obtained, and not by the action of the Central Government. Among all the responsibilities which we desire to impose on the Local Governments, the greatest of all will be that of protecting the people of their own provinces against famine. The working out in detail of the arrangements by which we hope that this object may eventually be accomplished will be a work of time. We do not disguise from ourselves the fact that many of the efforts which may be made before prolonged experience has been gained may, hereafter, be found to have been erroneous; but this is no reason why we should now hesitate to take the first steps, which seem to us at the present time to be required. We can do little more now than declare the principles which we intend to follow. I have already explained those principles. While we say that every Province must be primarily responsible for supplying the wants which arise within its own limits, we have not been able to devise any plan by which the actual expenditure for the relief of widespread famine could be charged directly to the Local Governments. When a famine occurs, local resources are necessarily for the time swamped and overwhelmed, and the whole resources of the Empire must be employed for the relief of the afflicted territory. On the other hand, to enable the Imperial Treasury to bear such great occasional burdens, all the provinces must, year by year, contribute what I have called mutual assurance payments, which payments go to form the surplus to be stored up for use in time of need; not, of course, to be stored up idly in the treasury, for that would be a reckless, purposeless waste, but stored up in the shape of unemployed borrowing power, which would otherwise have been consumed. Thus, as I have said before, resources will be created upon which the central authority will draw whenever it is found

necessary to discharge the obligations arising from what I have called the dead weight of famine expenditure.

"To maintain the principle of provincial responsibility, and to give to the Local Governments a substantial interest in the efficient and economical levying of the new taxes, these taxes will be imposed provincially, and we desire, so far as possible, to distribute the funds which will become available for the construction of railways and canals among the Local Governments with some regard to the amount of the local contributions. Although, as I have already explained, it is necessary that the special resources now created shall be at the complete command of the Government of India, we shall leave to the Local Governments, to be spent by them, a margin from the new taxes, just as we have left them a margin of the revenues from excise and stamps, which have lately been made provincial. The imposition, provincially, of the new taxes will bring home the sense of provincial obligation more fully than would have been the case if the taxes had been treated as Imperial; and the propriety will be more readily acknowledged of leaving the Local Governments to construct and maintain and profit by the works to which these new taxes will contribute.

"There is an additional advantage which we hope will result from these new measures. To whatever extent we can supply funds from the produce of the new taxes, we shall be less dependent than heretofore on borrowed money for the means of constructing our reproductive works; and we may hence reasonably hope to be abie in future to provide funds for these purposes with more regularity and certainty than has hitherto been possible.

"I see in another direction also promise of further relief to the Central Government, and of great benefit to the Provincial Governments, in respect to the debt to be hereafter incurred for works of local utility. Both in Bengal and in the North Western Provinces, steps which have been attended with marked success have already been taken for obtaining subscriptions to loans in the localities interested in works of this character. I hope that it may be found possible to develop and systematise such a means of providing the capital that may properly be borrowed for works of improvement; and that local contributions may be successfully sought under conditions which will interest the classes directly benefited by such works, not only in the provision of the funds required for their construction, but in the proper management of the works when they are completed, and in the development of the revenue which they produce.

"The arrangements which we are now making will be in complete harmony with those which were initiated in March last. The Imperial Treasury will be protected, if not wholly, at least to a very great extent, from past and future charges on account of interest on the capital invested in railways and canals. The provincial revenues will have to supply to the Imperial Treasury, or to hold at its disposal year by year, a sum equal to the interest on the capital expended on all the reproductive works, constructed either with borrowed money or funds supplied from the new taxes; and assuming that the works are judiciously designed, executed and managed, this sum will be provided by the income which they produce. The surplus income yielded by the works will go to increase the provincial revenues. These arrangements will give the best possible security for the judicious selection of the works, their economical construction and management, and for proper attention being paid to the development of the income they should produce. Their failure will entail burdens which the provincial revenues will be required to meet; their success will add to those revenues and to the resources at the command of the Local Governments in the most advantageous manner possible for the country, without more taxation and through the instrumentality of works which constantly add to the wealth of the community at large.

"I think, my Lord, that I have now made it sufficiently clear how we propose to apply the 1,500,000 *l.* which we hope to provide as an insurance against famine. We shall apply it virtually to the reduction of debt; and when the calamity of famine actually arrives, we hope, not only to be able to meet it without throwing fresh burdens upon the country, but to find that our means of giving efficient relief have been immensely increased by the useful works which we have carried out in the preceding years of prosperity.

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The honourable Mr. THORNTON said: "My Lord,—Having been employed for some 20 years in the Panjáb, and had opportunities, in the course of my service, of becoming more or less acquainted with every district of that Province, I desire to trouble the Council with a few remarks upon the Bills now under consideration, chiefly by way of supplement to the statements contained in the speech of the honourable Mover.

"With regard to the License Bill, I have little to say, except that there has been, on the part of the district officers of the Panjáb, a chorus of consent that, if additional taxation is necessary to provide insurance against famine, no classes can be more justly called on to contribute than the trader and the artizan, for none have benefited more from British Rule, and none have paid so little for the advantages they enjoy. The form of the tax has been generally approved, and if, as we are assured by the honourable Mover will be the case, though it does not so appear on the face of the Bill, the tax is not to affect persons with incomes of less than 100 rupees per annum, it certainly cannot be regarded as a tax upon the very poor.

"But it is to the Bill for the levy of additional rates on land in the Panjáb that the greatest objection has been raised. It has been urged on the one hand that the land cannot bear the additional burden it is sought to throw upon it; and on the other, that it will be regarded as a mere addition to the land revenue demand and in breach of the engagements made at settlement. Now, in regard to the first point, personal observation enables me confidently to endorse the opinion of the honourable Mover, that the landowners of the Panjáb can well afford the proposed insignificant addition to the local rates; for, in common with most observers, I am satisfied that, owing partly to the moderation of the land revenue assessments, partly to the security of title derived from the record of rights, partly to the room for extended cultivation, partly to improved communications and other results of British administration, the agriculturist of the Panjáb is, as a rule, eminently prosperous and thriving. But individual opinions upon a point like this are less valuable and less convincing than a few plain facts, and I trust, therefore, it will not be deemed out of place if I take up the time of the Council in citing a few facts in support of my assertions.

"I will begin, then, by endeavouring to give some proof of my assertion regarding the moderation of the land revenue assessment in the Panjáb. For this purpose I cannot do better than call the attention of the Council to page 9 of the General Summary prefixed to the Panjáb Administration Report for 1875-76, where will be found a concise history of the land revenue assessments of the Province from before its annexation to the present time. The substance of the information there given is as follows:

"Under the Sikh Government the principle of land revenue administration was a very simple one. The State, as proprietor in chief, took from the land all that it could get; in other words, it absorbed and appropriated the entire rental. It handed over whole tracts of country to the mercy of farmers of the revenue, and the farmer of the revenue often took as much as one-half the gross produce of the land, besides a multitude of cesses under the names of *rasúm*, *nazráná*, and the like, and exorbitant *fines* on succession. After the first Sikh war the Panjáb came, not under the dominion, but under the paramount influence of the British Government, and one of the first points to which the attention of the British advisers of the Sikh Darbár was turned was the oppressive character of the land revenue administration. Accordingly, the State demand was reduced and settlements made of the land revenue, for terms of years, on the basis of the State taking, not *half*, as previously, but *one-third*, of the gross produce. This arrangement was at the time hailed with delight by the agricultural population as a very liberal concession. Then came the second Sikh war, followed by the annexation of the Panjáb; and very shortly after annexation, measures were taken to introduce what are termed regular settlements into the Panjáb; these are, as most of the Council are aware, settlements of land revenue for terms of years, made after careful survey and enquiry into assets. Well, when these regular settlements were first introduced in the Panjáb, the system then in force in the North Western Provinces was adopted, under which the State's land revenue demand was limited to two-thirds of the net assets or landlord's rental, amounting to about one-fourth of the average gross produce; that is to say, the British Government commenced its revenue system by claiming as its share of the rental just half the amount.

that had been taken by the Sikhs Since that time a further concession has been made, and the State's demand has been further limited to *half* the net assests or rental, and all more recent settlements have been and are being made upon this principle. And it must further be observed that, though the assessments are levied upon the principle of the State, as chief proprietor, taking half the rental, in practice the amount taken is considerably less than half the rental. Measured in kind the State's demand may be said never to exceed one-sixth of the gross produce; it is frequently not more than one-eighth, one-tenth, or one-twelfth; and in some tracts where the rainfall is scanty, it is not more than one-fifteenth of the average gross produce, the value of which is calculated at its average price for a period of from 20 to 30 years. Let us now see what effect this liberal policy, working in combination with the other causes I have adverted to previously, has had upon the position and prospects of the agriculturists in the Panjáb. One result is that there is a striking difference in the amount of land revenue demand in British territory on the one hand, and in the territory of adjoining Native States on the other, a circumstance greatly conducive to a feeling of contentment in the British subject. Another result is that the land revenue, even after new assessments involving considerable increment of demand, is collected with the greatest ease; another effect may be seen in the improved clothing and manner of life of the agricultural population; but perhaps the increasing wealth of the peasantry will be better gauged by the following facts taken from the returns appended to the Administration Reports. In the year 1868-69, the first year for which the statistics of area and cultivation prescribed by the Government of India were prepared, the cultivated area of the Panjáb Province (exclusive of course of Native States) was in round numbers 20,100,000 acres, and the land revenue demand 217 lákhs of rupees. This demand fell at an average rate per cultivated acre of one *Rs.* 1. 1. 3., a rate of incidence which experts will admit to be very moderate in comparison with the rate of incidence in other parts of British India, and still more so in comparison with rates prevailing in adjacent Native States.

"In 1872-73 (five years later) the cultivated area had increased from 20,100,000 acres to 22,600,000 acres, and the revenue demand, though it had been intermediately increased in the ordinary course of settlement, fell at the average rate of only *Rs.* 0. 15. 7. per cultivated acre. In other words, extension of cultivation had reduced the revenue demand per acre by 10 per cent. I regret my inability to produce statistics of more recent date, but the reason is that, with a view to save labour and inconvenience to the people, the statistics from which I have quoted are prepared, not annually, but quinquennially. But I have little doubt that the next quinquennial return will show a similar if not a greater extension of cultivation, and I am informed that the Spring crop, now in the ground in the Panjáb, is by far the most extensive ever known.

"Concurrently with this expansion of cultivation and the steady reduction in the originally moderate rate of incidence of land revenue, there has been a most remarkable increase in the selling price of land. At the time of annexation, such was the crushing character of Sikh taxation, that ordinary agricultural land had scarcely any market value at all. In the year 1859, when I had the honour to hold the post of Secretary to the Financial Commissioner of the Panjáb, the average selling price of revenue paying land was, I recollect, a little less than four years' purchase of the assessment; in 1868-69, 10 years later, the average selling price of land was 18 years' purchase of the assessment; in 1873-74, or five years later, it was 28 years, and by the last return, that for 1875-76, it was 30 years' purchase of the assessment.

"Now, as the agricultural interest of the Panjáb is not made up of a limited number of large landed proprietors and a mass of tenantry, but is composed chiefly of a multitude of small landowners, this enormous rise in the value of land does not mean, as it would mean in the case of England or Bengal, that a few individuals have become millionaires, but that the mass of the agricultural population are, so far as the value of their land is concerned, more than six times as well off as they were twenty years ago.

"With these facts before us, it is impossible to believe that the slight increase now proposed to the local rates will cause any serious inconvenience; for what does the Government ask? Why, it asks a body of landowners, whose property has more than sextupled in value, to pay a famine insurance rate for that property, amounting on an average to one farthing per acre per annum.

"But

"But though the general condition of the Panjáb peasantry is such as I have described, I would guard myself against being supposed to assert that such condition is universal. Here and there it may be that, owing to special causes, the state of the agriculturist is not so prosperous; for instance, on the banks of those great irrigation works, the Western Jumna and Bárí Doáb Canals, there are cultivators whose physique and energies have been destroyed, and whose lands have been defertilised, by that fashionable panacea—high level irrigation. In their case, and in the case of other exceptionally circumstanced tracts, some relaxation of the demand may be required; but for such cases ample provision is made in the proposed enactment, for in clause (*d* of Section 15 it is declared that 'the Lieutenant Governor of the Punjáb may by notification from time to time * * * exempt wholly or in part any portion of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;' and it is matter for satisfaction that the working of this provision, as well as of the other provisions of the enactment, will be in the hands of one who is perhaps better acquainted with the character, feelings, and resources of the people of the Panjáb than any other living Englishman.

"But while there can be no doubt that the landowners of the Punjáb can generally well afford to pay the slightly enhanced local rate it is proposed to levy, it is equally certain that the enhancement will be regarded, like the original rates imposed in 1871, as an addition to the land-revenue demand, and practically, if not literally, an infringement of the engagement made at settlement; and, do what you will, the Punjáb landowner will continue of that opinion. Explain to him with all the lucidity a trained intellect can command, that the land-revenue is the share of the rental taken by the Government, as proprietor-in-chief, and that the local rate is a tax on rent taken by the Government as Government, and he will reply, in the present instance it is to be hoped with a smile, that this appears to him to be a 'distinction without a difference.' This being the case, it has been suggested in the correspondence which is before the Council and in the public Press, that it would be better, in the event of its being necessary to tax the agricultural population, to dissociate such taxation from the land, and levy it in some other shape, such as a house-rate or an income-tax. Theoretically, there is much to be said in favour of the proposal, but looking at it from a practical point of view, I cannot agree in the suggestion, for the practical inconveniences would, I feel sure, outweigh the theoretical propriety of the arrangement. Assuming, as we must assume, that the Government is not precluded by the land-revenue engagements from levying an additional rate upon the land, and assuming, as we must assume, the necessity for taxing the agriculturist, I can conceive no other form of taxation less open to objection by the taxpayer than the one which has been adopted, namely, a per-centage on land revenue. Any other of the alternative forms of taxation which have been suggested has the great disadvantage of involving, *inter alia*, special enquiry and assessment and a special agency for collection; the form of taxation proposed in the Bill has the great advantage of involving nothing of the kind.

"We have now got thus far in the consideration of the Bill; we have attempted to show that the additional tax upon the land is insignificant in amount, that the Punjáb landowner can afford to pay it, and that the form of taxation proposed is, upon the whole, the best that can be devised in his interests. The fact unfortunately remains, that the tax will cause a certain amount of dissatisfaction and distrust in the minds of the taxpayers. Not indeed that there will be any active discontent, for the landowner in the Punjáb is far too loyal, far too well disposed, far too well off to think of disobedience; but there will undoubtedly be a feeling of dissatisfaction which it seems desirable, if possible, to mitigate, even if it may not be possible to remove it altogether. What then can be done to mitigate this dissatisfaction? Well, as to this, I think, perhaps, we may learn a lesson from the past. In the year 1871, when the local rate was originally imposed, there was considerable dissatisfaction among the landowners; but this has, we are told, completely died away. And why has it died away? Because it was arranged that the local rates should be made over to district committees, on which the landowners were to be largely represented, and spent before the eyes of the people in the districts for which

it was raised; hence, in the year following, the imposition of the rates, the Lieutenant Governor of the Punjáb was able to report as follows:—

"'Any dissatisfaction which may have existed at the time the cess was first levied has now died away, as the people see that the funds are expended for their benefit.'

"Now I am perfectly aware, that this course cannot be exactly followed in the present case. The funds cannot be made over to committees, and spent in the districts from which they may be levied; but may not something be done to show the taxpayers and the public generally, clearly and unmistakeably, that 'famine insurance' is not a mere pretext for raising money for general purposes, but that the tax is *bonâ fide* expended on the object for which it is raised? My friend, the Honourable Mahárájá Jotíndra Mohan Tagore, has dealt with this subject, in a letter addressed by him to the Bengal Government, in his capacity of Honorary Secretary to the British Indian Association, a copy of which has been laid before the Council, and his suggestions seem worthy of consideration."

The Honourable Mr. COLVIN said:—"My Lord, I wish to make a few remarks upon the subject of the Land Rates Bill.

"Some doubts have been expressed, both in this Council and outside it, as to the propriety of adding any further to the contribution which is already made by the land towards the necessities of the State.

"I think that some of these doubts and objections may arise out of mistaken impressions relating to the history and nature, and the pressure, of our land-revenue upon the people, and that these may be dispelled by a further and fuller knowledge of the facts. The subject of the land revenue in India is tedious and uninteresting, intricate in some of its details, and, above all, it is strange and unfamiliar. The ideas out of which it has grown, and which it has not yet ceased to represent, are so different from anything which we are accustomed to see in England, that it is not easy to get rid of the distorting medium which our English experience constantly interposes between ourselves and the true facts.

"Erroneous impressions about it, therefore, are not uncommon, and it may not be out of place if I recall what the actual position of the land-owning class is in those Provinces to which the Bills now before the Council are intended to apply. I propose to do this as generally and briefly as it is possible for me to do. I must ask for the forbearance and patience of the Council if, in what I propose doing, I unavoidably go over ground which to many honourable members is only too familiar. But it would be difficult to make the arguments which justify additional taxation of the land easily intelligible to everybody, without first giving some sort of statement of the facts upon which they rest.

"The land revenue in Upper India, as everybody knows, is only a portion of what would be called in Europe the landlord's rents. The State, or the Sovereign, is the paramount landlord in India, and the share of the rent taken by him in old times, however it may have been restricted in theory, was in practice limited by nothing but the power of the subjects to offer, in some shape or other, an effectual resistance to his demands. It is not an incorrect description, I believe, to say that this was the state of affairs to which the British Government succeeded in all of the Provinces to which the Bills before the Council relate when they passed into its hands. I mean, that the division of rents between the Ruling Power and the land-owning class was subject to no limitation except that of

> 'The good old rule, the simple plan;
> That those should take who have the power,
> And those should keep who can.'

"The precise amount of the share which was left by the proprietor in the early days of our rule cannot now be ascertained. It was supposed to be a certain portion of the total produce; but as nobody could say, either now or then, what the total produce is, this leaves room for indefinite speculation. It is pretty certain though, that in the earliest acquired Provinces, the North-Western Provinces, it was something less than one-fifth of the rents paid by the cultivators. For in 1822, when the first regular settlement was contemplated

plated, and steps were taken towards adjusting the respective shares of the landlord and the State for a longer term of years than heretofore, it was declared that at least 20 per cent. of the entire rental of each estate should be left to its owners. In less than 20 years after 1822, fresh settlements, which lasted for a term of 30 years, were made, and by these the landlord's share of the rental was increased from one-fifth to one-third of the rental receipts. But the liberality shown and concessions made by the State did not stop here. When the settlement for 30 years, which has just been referred to, expired, fresh arrangements were entered into, by which no less than half of the rental was given up to the land-owning class, and an equal division was made between them and the State of the profits derived from its ownership. This is still the proportion in which the rents are divided between the two; one-half goes to the proprietor of the estate, and one-half into the public purse. This is an immense advance for what has become the landlord class from the poor and insignificant position which they occupied when they first came under the control of the British Government. Looking to the proportionate amount only of the rental which they now enjoy, and comparing it with their former share, we see that they are more than twice as rich as they were. But even this conveys no adequate idea of the great improvement which has taken place in their circumstances. It is not only that they have obtained a larger share of the produce, but that the value of that produce has enormously increased. Contrasting the present prices of agricultural produce with those of (say) 60 or 70 years ago, I doubt if I exaggerate when I say that its money value has doubled, and it would perhaps be safe to say that the land-owning class as a body, instead of twice, are four or five times as rich as they were at the beginning of the century. An illustration of the progress made in the Panjáb has been given by the honourable Member who spoke last, and the fact which he has mentioned, that land which used 30 years ago to sell for three or four times its annual value will now fetch 20 times the amount of its revenue and more, is true of many other parts of the Provinces for which the Bills have been framed. Everywhere there has been an extraordinary rise in the value of land. The cost of living, on the other hand, has no doubt increased. So far as this is caused by a rise in prices of the commodities that the agricultural classes have to buy, it is, of course, a drawback to their prosperity; but in so far as it is due to greater comfort and a higher standard of living (and I believe this to be a more potent cause than the other) no abatement is necessary. Making all necessary drawbacks, the fact of their great advance in wealth and prosperity is too plainly evident to be called in question. It must be borne in mind, too, that whatever the industry and intelligence of the proprietary class may have been, this improvement in their position is, in very great measure, due to the direct action of our Government. It is scarcely too much to say that it has created proprietary rights in the soil. It has secured them by maintaining good order and tranquillity. And it has added indefinitely to their value by furnishing marvellously improved and accelerated means of communication, and by opening markets for the produce of the land, of which the people of two generations back never even dreamed.

"This is the history of the way in which the landed interests of the North Western Provinces have been dealt with. It can scarcely be said that the conduct of the Government towards them has shown any inclination to oppression and rapacity. The history of the other three Provinces in which it is now proposed to add slightly to the taxation of the landlord classes, differs in no important respect from that of the North Western Provinces. They passed into our possession later, when our policy had become more liberal; therefore they never received so small a share as the proprietors of the North Western Provinces were restricted to in the early days of our rule. In none of them, speaking generally, has the Native proprietor's share been less than one-third of the entire rental since they became British territory. And now, I believe that it nowhere is a smaller proportion than one-half, indeed in many parts the proprietors are actually in the enjoyment of more than a half.

"So far I have spoken of what is generally meant by the word land revenue when it is used in this country, that is, the Government share of the rental in each estate.

"I come now to those rates which are levied from land, in addition to the land revenue. These rates are taxation in a direct shape.

"They are not claimed as part of the great customary rent-charge which the State receives from the land and which constitutes its land revenue. They are levied from time to time, as direct taxation, apart from that rent-charge, and are paid by the landlord out of that share of the rental which furnishes his own income. I will not stop now to consider the justice of this form of taxation, though it appears to me as right and just as taxation in any shape can be. I wish at present only to consider the nature and amount of these rates.

"They vary in the different Provinces to which the Bills before the Council are applicable. They are highest in the North Western Provinces, where they amount to 5 per cent. on the rental. They are lowest in the Central Provinces, where they do not exceed $2\frac{1}{4}$ per cent. In Oudh they are $2\frac{1}{2}$; and in the Panjáb $3\frac{1}{8}$ per cent. upon rental. A portion of these rates is old, and a portion of recent imposition.

"The 5 per cent. which is taken in the North Western Provinces is no new taxation. It has been levied for a great many years past. I mention this because I have seen exception taken to the levy of the additional rate of 1 per cent. for famine purposes, which is now proposed, on the ground that only so lately as 1871, the people of the North Western Provinces were subjected to new and extraordinary taxation which swallowed up 5 per cent. of the entire rents of their estates. It is as well that a misapprehension of this sort should be corrected. The truth is that the Local Rates Act, 1871 (except as far as it related to that small portion of the North Western Provinces which is permanently settled), did not impose any new taxation at all. It merely legalised rates which had been actually collected for a long time prior to 1871. It should be clearly understood that the 1 per cent. now under consideration will, if passed, be the only new tax (excepting the income tax) which has been imposed upon the land-owning community of the North Western Provinces as a body for the last 20 years or more.

"In Oudh, of the $2\frac{1}{2}$ per cent. which the native proprietors pay, $1\frac{1}{4}$ was newly imposed in 1871, and $1\frac{1}{4}$ was of older standing.

"In the Central Provinces the $2\frac{1}{4}$ of the rental which is paid, dates entirely, I believe, from the last settlements, that is, from 10 or 12 years ago.

"In the Panjáb the existing rates were first imposed in 1871. These rates are high, but we have heard from the honourable Member who spoke last how very far they are from being a heavy burden upon the resources of the people, and how little dissatisfaction they created, though they were much heavier than the rate which is now proposed.

"The present relation between the State and the land, then, in the Provinces of which I am now speaking, may be summed up broadly thus:—That the State in its capacity of landlord enjoys one-half of the rents paid by the land, and that it also directly taxes the native proprietors of the soil by rates applied to local purposes which range between $2\frac{1}{2}$ and 5 per cent. of the entire rents that pass through their hands.

"The measures now before the Council, if passed, will raise the amount of this latter payment by 1 per cent. all round; and some doubts have been expressed, as I said at the commencement, of the propriety of such taxation.

"These objections, so far as I have seen or heard or understood them, have been directed partly against the justice of the proposal, and partly against its expediency.

"As regards the injustice of such taxation, it is said, in the first place, that the agricultural classes are already contributing more than their fair share to the general revenues of the country.

"Well, it is true that the land revenue does supply rather more than two-fifths of the total public income of India. Judged by our European standard, this may naturally seem an excessive amount. But if we wish to judge rightly, the first thing that we have to do is to put European standards out of our head, and to consider facts, not as they exist in other countries, but as we find them in this. If the landlords of England were compelled to-morrow to resign one-half of their rental to supply the public necessities, no doubt it would be felt as nothing short of confiscation. In India, as we have seen, taking one-half of the profits of land, is making a large and liberal concession to its owners. We must not lose sight of the fact that it is not the income which a man has never had, and which he has never dreamed of having, that he feels

it

it an oppression to be deprived of. It is the money deducted from his ordinary and accustomed means of living that he misses, and the taking of which comes home to him as taxation. Looking at the question from this, which seems to me the true point of view, and remembering that what they pay as land revenue has never formed part of their income, I do not think that it can fairly be said that the proprietors of the land are unduly burdened. Their accustomed means of living, so far from being less, are much greater than they were in former times. If we take the case of the North Western Provinces, where the rates are considerably higher than anywhere else, and add the amount of them to what is paid to the State in its capacity of landlord, we find that out of every 100 rupees of rental, not more than 55 rupees go into the treasury, namely, 50 rupees as land revenue and 5 rupees as taxation. If we add the 1 rupee, which it is now proposed to take, it will be 56 rupees. Half a century ago, 80 rupees would have been required; and up to 20 years back 66 rupees would have been demanded by the State. The landowners therefore are receiving much more, and contributing much less, than they have ever done in times past. I have taken the case of the North Western Provinces as that in which the claims of the State are largest. The argument, of course, is still stronger in the other Provinces, where the payment made by the proprietors is smaller. In the face of these facts it seems to me impossible to make good any case for further indulgence towards agriculturists as a class. Assuming that they are in a position to contribute without hardship towards the funds which are required for the general protection of all classes from famine, I would ask, how they can be exempted from doing so without inflicting very great injustice on all other classes? The population of the Provinces to which the Bills now under consideration are intended to apply, is mainly agricultural. The proportion which the agriculturists bear to the entire population in them ranges between 56 and 64 per cent.; roughly speaking, it is about 60 per cent. We can judge from these numbers what the effect would be of exempting the agricultural class entirely. It would compel two-fifths of the people to pay for the support of the entire community in all future times of scarcity and famine. It seems to me sufficient to state a consequence of this sort, in order to show how impossible it would be for the Government, with any regard to justice, to exempt the agriculturists from taxation.

"I go on now to consider those objections which, without impugning the justice of taxing the profits of agriculturists, throw doubts upon the expediency of doing so. A principal objection of this sort is that the prosperity of the country mainly depends upon its agriculturists, that the great majority of these are very poor, and that to impoverish them further, by taxation, is, if not to kill, yet to injure very seriously, the goose upon which we depend for our golden egg. Now the fallacy of this argument, as it seems to me, is that it confuses the cultivators of the soil with its proprietors. The cultivators do, no doubt, form the mass of the agricultural community, and I fear that many of them are very poor. But I agree with the honourable Member in charge of the Financial Department in demurring to the next step in the argument, which is, that imposing 1 per cent. upon the landlords will make the cultivators poorer. I do not believe (generally speaking) that such a tax will affect them at all. The class which is taxed is that of landed proprietors, of men who live, not by cultivating the soil, but by enjoying the rent which is paid for its occupation by the actual cultivator. A powerful landlord, I am quite prepared to admit, can do a good deal that is irregular in this country, as in others, without being checked. But I think that this is very far from being true of all proprietors of land in the Upper Provinces of India, where large properties are the exception and not the rule; and I do not believe that illegal methods of transferring the incidence of this tax are likely to be generally successful there. Nor am I convinced that the legal powers which landlords have of enhancing their rents will help them to shift this tax on to their tenants. This will be evident if we consider the practical working of any attempt to do so. Suppose that a proprietor owns an estate with a clear annual rent of 100 rupees; he is enjoying 45 rupees of these under the existing settlement, and paying 55 rupees to the Government, 50 rupees for land revenue, and 5 rupees for rates. When the extra 1 rupee of taxation is imposed, he will be receiving only 44 rupees and paying 56 rupees. Suppose, again, that this proprietor is entitled, under pre-

sent rules, to enhance his rents, so that they will yield him 105 rupees instead 100 rupees, and that he does so. Still, by raising his rental, he has not recovered his extra 1 rupee of taxation. This right of raising his rents does not depend upon the taxation which has been laid upon him, but upon grounds altogether irrespective of that. He could have improved his rental therefore up to 105 rupees in any case, and will still be poorer by the additional 1 rupee that he has to pay into the Treasury.

"I do not mean to say that calculations of this sort can pretend to anything like mathematical accuracy or to be of universal application; but, making every allowance for the working of unforeseen causes, I think that the most reasonable expectation regarding the incidence of the proposed tax is, that it will not fall upon the poor and laborious tenant class.

"A further argument which has been used against the proposed tax is, that it is a breach of faith, and as such, likely to lead to serious political dangers.

"So far as the tax can be said to have met with any opposition at all, I believe that the misgivings which have been felt have originated in feelings, more or less well defined, of this nature. And if such a feeling were deep-seated and universal, even though it might not be well founded, it would furnish a very strong ground of objection. It is worth while, therefore, to see what amount of real force is contained in it.

"In doing this, I do not purpose to waste the time of the Council by any arguments directed to show that no breach of faith is actually committed by the imposition of a rate upon land, distinct from, and in addition to, the fixed demand upon it on account of land revenue. That controversy was fought out and settled some years ago, and the results of it have been sufficiently referred to by the honourable Member in charge of the Financial Department in his speech to-day. Those who have still any doubts upon the conclusion which was then finally adopted, that the limitation of the land revenue does not confer an absolute immunity from direct taxation, in every shape, upon the classes who pay it, can look back to the records of the discussions then held, and they will, I think, find their doubts satisfied.

"I only wish now to say a few words upon the political importance which may rightly be given to any impression, right or wrong, on the minds of the people of this country, if there be such an impression, that they are being oppressed or unfairly dealt with.

"In the first place, I question whether the levy of an additional 1 per cent. will give rise to any strong feeling at all.

"In judging of its probable effect upon the people, I think we may dismiss from our minds all distinctions of land revenue and land rating, of the State's share as landlord, and its requirements as tax collector. It is not that I believe that these distinctions do not really exist. On the contrary, I have no doubt that they do, and that they are highly important. But I should not say from my experience that the people take much account of them. It has so happened that, from motives of convenience and economy, the manner in which the land tax has been levied, and the machinery for levying it, have been the same as those by which the land revenue has been collected. It is not by any means necessary that this should always be the case, and I hope that the advantages to be gained by changing the present mode of taxing the land, for one that distinguishes it more clearly from the land revenue, will, in time, outweigh what I admit to be at present the much greater counterbalancing advantages of the existing system. When that time comes, a distinction between land revenue and rates may perhaps arise in the minds of the landed proprietors who pay them. But at present I doubt if they draw any practical distinction between the two. They pay so much into the Treasury. The Government may credit the money as it pleases; but to their minds it is one payment, and the whole of it made out of their own pockets, because the actual cash has passed through their hands, and they hold a receipt for it. It does not occur to them that the greater part of it, namely, that which represents their land revenue, has been paid over to the ruling power in the same way by their forefathers from time immemorial, and that it will continue to be so paid through any length of future time that we can look forward to, by themselves and their descendants, and that therefore this money has never belonged to them in any proper sense of the word. But though this payment, regarded from their point of view, may be a large one, it does not seem so to them.

them. They have always been accustomed to make it, and do not grumble at it. Nor do they trouble themselves with any nice considerations of the precise per-centages in which the profits of the land should be divided between themselves and the State. All that they are concerned about is, that their means of subsistence should never be seriously curtailed. I hope that it has been sufficiently shown to the Council to-day, that there is no danger of any such considerable curtailment from the addition of another 1 rupee per cent. to their payments, and, as long as this is the case, though they may not like the extra payment, as who does like making payments, there will be no dissatisfaction, I believe, such as a Government need take any account of.

"So far as to the likelihood of any strong feeling being aroused by the measures before the Council. Next as to the 'breach of faith' objection, I cannot help thinking, when this argument is used by the tax payers, that it is employed more for the effect that they hope it may produce upon those whom they are addressing, than because the argument carries any very great force to the speaker's own mind. The levy of cesses or rates in addition to land revenue has been familiar to the people for generations, and in some of the Provinces affected they have been paying much heavier rates than are now demanded for many years past without a murmur. If they had really felt this to be a breach of faith, I think we should have heard more of this objection before now.

"Again, any objection which is taken on this ground to the proposed tax, is just as applicable to an income-tax, which has been levied from the agricultural classes at different times during the past 16 years. The cases are precisely similar. I know of no argument which applies to the one, that does not equally apply to the other. Yet, though I cannot say that the income-tax was anything but an extremely unpopular tax in the part of the country where my experience has been, yet I do not remember that there was any strong or general feeling against it on this ground in Upper India. The agriculturists did not expect to escape from having to help in bearing the common burden, and submitted without serious discontent to their share of it during the continuance of the income-tax. I do not know why we should suppose that they will be more suspicious and less reasonable now.

"I have referred now, as far as I am able, to the principal arguments which I have seen urged against further taxation on the land; but in conclusion, I would remark that they do not appear to have found anything like general expression. It is true that expressions of opinion in matters of this sort are apt rather to follow, than to precede, measures in this country. It is one of the recognized difficulties of the Indian Government that there are such imperfect means of ascertaining the sentiments, and feeling the pulse, of its subjects. In the Provinces which will be affected, there is no Press which faithfully reproduces public opinion. That opinion must be sought for and found as best may be. The surest means that exist at present of learning the course of public sentiment is through the local officers of Government who are distributed over the country, who are in constant communication with people of all classes, and who will not hesitate to express frankly and fearlessly what they believe to be the general feeling of the country. Now, it is from these local officers that the local governments and administrations derive their information, and by them that they are in great measure guided in their action. It is a significant fact, then, that of the local governments and administrations concerned, with whom the responsibility will rest of collecting the tax, there is not one that has expressed any doubt or hesitation about the taxation of the land. They have on the contrary signified their cordial approval of it. This, I think, is the best assurance that it is possible for us to have, that the measure is not radically distasteful to the people affected, and the best assurance that there will be no great difficulties in enforcing it.

"But even if these difficulties were likely to be far greater than I anticipate, I do not the less think that it is not only proper, but absolutely necessary, to carry the proposed measures into execution. The taxation of the land must not be judged of by itself; it must be regarded in connection with the whole scheme of which it forms a part. That scheme is intended to provide for the famine expenditure of the whole country, an expenditure which is no old and recognised want of the administration, but one, the necessity for which has only come to light within the last few years. It is a charge which the old ways and

means of the Empire are quite inadequate to meet; and the money which is to be raised will be applied for the benefit of all. In providing the money for a new and general necessity of this kind, it would be so grossly unjust to exempt upwards of one-half of the population from stirring so much as their little finger towards lifting the common burden, that the difficulties and perils of any such course would, I am convinced, be far greater than any which can result from the measures which the Council are to-day asked to pass."

His Honour the LIEUTENANT GOVERNOR said:—"My Lord,—Though the measures now under the consideration of the Council do not immediately affect the Provinces under my charge, they are the outcome of a policy which applies to the whole country, and I hope that I may be permitted to say that I think that the explanation which has been given by the honourable Member will be considered to be perfectly satisfactory. There is one fact on which my honourable friend has laid considerable stress, which cannot be questioned, and that is, that the policy in respect to famine-relief and famine-prevention, which has been accepted by the Government of India, I believe with the full concurrence of all parties, both in this country and in Europe, cannot be carried out without an increase of means, and these means can only be obtained by an increase of taxation. This being admitted, I must say that it seems to me, and I find that it is the opinion of most well-informed and thinking men, that no measures could have been devised more likely to be efficient, equitable, and unoppressive, than the measures which have been determined upon by your Excellency's Government.

"There is no question that the proper principle to follow in respect to the raising of revenue for such purposes as that which has led to the present schemes of taxation is, that all having a permanent interest in the welfare of the country should bear their share of its burdens. The measures now before the Council adjust the incidence of taxation upon all interests, whether trading or landed interests. And though it has been alleged that the taxation has been thrown altogether on the poor, the license-tax does not touch any of the quite poorest classes, because those who have incomes of less than 100 rupees a year are exempt, and though it may be difficult for men who know nothing of the country to realise, practically, a native with an income of 100 rupees a year is in a better position than a European trader or mechanic in Europe with an income of 100 *l.* a year; I am sure that every one really acquainted with native habits and modes of life and requirements will agree with me that this is so.

"I see that some objections have been raised to the levy of cesses on the landed interests of the North Western Provinces on the ground that the cesses now levied do not extend to Bengal. Those who argue in this way seem entirely to forget that Bengal set the example of contributing such a cess to the Imperial Revenues, and last year relieved the Government of India of nearly 300,000 *l.*, by imposing on the land charges hitherto borne by the Imperial Government. It would have been most unreasonable and unfair that this taxation should have been maintained in Bengal while the landed interests of the rest of India were left free. Last year the only taxation imposed on the North Western Provinces was a low license-tax, while Bengal raised enough to meet the demands of the Imperial Government by a cess on land; this year the Government of Northern India have supplemented their trades license-tax by a cess upon land, while Bengal has supplemented its cess upon land by a license-tax.

"It is nothing to the point to urge that the results leave the Bengal zamíndár in a better position than the North Western Provinces zamíndár; that really has nothing to do with the question. The object of the present measures is not to equalise the incidence of the assessments and charges upon land throughout India, but to levy an additional rate for a special purpose from one end of India to the other. Out of the money (1,500,000 *l.*) now required by the Government of India for the construction of works to prevent famine, Bengal will contribute 600,000 *l.*, or nearly one-half; and the outcry that she has been unduly favoured is most unjust and unfounded. It must be remembered that, till the last settlement, the zamíndárs of the North Western Provinces had to pay to Government two-thirds of their collections, while they retained one-third. For no very apparent reason, when the new settlement was made,

made, they were only called upon to pay half, keeping one-half. Admitting as I do that it is sound policy of the Government of India to limit its demands on the country to its actual requirements, and to distribute the burden of taxation as evenly as is practicable on all classes of the people, I should be sorry to condemn the principles of the present settlement; but the fact remains that, if the present settlement had followed the lines of the old settlement in respect to the shares of Government and the landholders, Government would, setting new cesses aside, have received two millions more per annum than it receives now. And making all allowances for new cesses, including those now imposed, the landowners of the North Western Provinces are receiving $1\frac{1}{2}$ millions more than they received before. And now that its imperative requirements have increased, I do not consider that there is anything unjust or unreasonable in Government imposing upon the classes who received these great benefits the same burden which is imposed upon all other classes; and, after all, the entire fresh charge thrown upon the landowners in the North Western Provinces is only 80,000*l.* or 90,000*l.*

"Of course it requires no very great ingenuity to find some sort of objection, theoretical or practical, to every kind of tax; and I am sorry to have to say, that those who are loudest and most unreasonable and impatient in their demands that Government should take upon itself the liability of relieving and preventing famine, and of constructing extravagant works of irrigation, are the first to put into the mouths of the people reasons why no one should contribute anything towards such a purpose. But the money has to be raised, and, this being so, I must congratulate your Excellency's Government as to the substantially fair and even manner in which this liability has been distributed."

The Honourable Sir JOHN STRACHEY said:—"My Lord,—In the discussion that has now taken place on the Bills before the Council, several questions of importance have been referred to, but I have said already all that I feel called upon to say upon most of them, and some of these questions have been completely disposed of by preceding speakers. There are, however, still a few points which have been raised, on which it seems right that I should offer some further explanation.

"First, as to the suggestion that these taxes should be imposed only for a limited period of time, in the hope that greater economy in military expenditure, or otherwise, may render their retention unnecessary. This suggestion has not been repeated to-day, but it was made at one of our former meetings, and I then promised to notice it.

"In reply to this, I would remind the Council that, before the Government resolved to introduce these measures, it carefully inquired whether any present reduction of expenditure could be made, and for the reasons I before stated, it was satisfied that, so far at least as the civil expenditure was concerned, no substantial relief could thus be obtained. In regard to the Home Military Charges, I sufficiently indicated the anxiety of the Government to obtain their reduction, or if that were not practicable, at least to prevent their increase: but here the remedy is neither in our hands, nor in those of the Secretary of State for India. If any remedy is to be found, it can only be applied by the British Parliament. The circumstances, however, are obviously not such as to give any justification for our relying on such a reduction of charge as could affect our present calculations.

"Next, I must remind the Council that we have still not provided for a considerable part of the ordinary surplus of half a million, which we are bound to secure irrespective of the special surplus of $1\frac{1}{2}$ millions to constitute the insurance against famine, and that we have reckoned on future possible increase of income or reduction of charge to make good the sum that we still had to provide.

"Again, it is to these possible improvements of income, or to increased economy, that we have to look for meeting those future unforeseen charges for which experience shows that we must be prepared, and we may consider ourselves fortunate if such charges can thus be met without fresh calls for taxation.

"Lastly, the causes which have led to our present demands are unfortunately permanent, and not temporary, and the resources we create to meet those demands must be permanent also, or at all events they must continue until

evidence is forthcoming that such a change of circumstances has arisen as will justify our abandoning them.

"It was suggested at a previous meeting of the Council, and the proposal has been urged in a memorial received from the British Indian Association, that a separate fund should be created from the produce of the new taxes, for the objects now in view by the Government. I think it desirable to make a few observations on this subject. It may first be said that the money obtained by the new taxes, will in fact be applied, either to discharge of debt, the special origin of which cannot be ascertained, or to the construction of useful remunerative works of precisely the same description as those on which a far larger sum has hitherto been spent year by year, partly obtained from the general revenues, and partly from borrowed funds. It is not the intention of the Government to reduce this outlay; on the contrary, it hopes to be able to increase it. To create any separate fund, therefore, would be to make a perfectly arbitrary and artificial distinction between a small part of the outlay, say $1\frac{1}{2}$ millions, and the larger part, say three millions, on works in themselves not really distinguishable in their character or objects. Such a division would be, not only useless, but mischievous, and could not practically be maintained. It would necessarily lead to artifices in adjusting the grants and accounts, which would create suspicion and cause much trouble to all concerned.

"In fact, what the Government desires is to establish a sense of the obligation under which it is placed in respect to the expenditure due to famine, which shall be felt in the same way as the obligation to provide proper Courts of Justice, Police, Education, and so forth. For none of these objects has it ever entered into the mind of any one to suggest a special allocation of the revenue or a separate fund. Nor can any greater reason be found for a separate famine fund than for separate funds for any of those other objects which are obligatory on the Government.

"The intention of the Government is to obtain the means of meeting the charges that arise in all parts of India on account of the relief of famine, whenever such calamities occur. This could not be done if the additional income obtained were specially allocated for expenditure in the provinces where it was raised, and there never was any such intention. At the same time it is held to be desirable to employ the Provincial Governments in obtaining the funds, and in supervising their application, so far as it takes the form of an investment, in useful works of a remunerative character. It is with this exclusive object that it has been proposed to make the new taxes provincial, so that the best possible agency shall be secured for their collection and for administering their outlay in detail.

"I will not attempt to state in detail the reasons why the persons responsible for the administration of the finances reject separate funds of all kinds, unless under very special circumstances, as productive of confusion and complication, without any counterbalancing advantage. It will be enough, probably, after what I have already said on this point, to reconcile the Council and the public to the decision of the Government, not, in the present case, to create any separate fund, if I point out that any other determination might lead to results probably not contemplated by those who have suggested the establishment of a separate fund; I mean that this might involve the necessity for imposing more taxation. Suppose, for instance, that the produce of the new taxes were by law strictly set apart from the general revenues, and paid into a separate fund only to be applied to specified purposes. If, then, any sudden change of circumstances arose, calling for seriously increased expenditure, or causing a considerable falling off in the revenue, we should have to choose between the imposition of fresh taxes and the abrogation of the law constituting the fund; for I set aside the idea of meeting ordinary charges by borrowing as a course financially inadmissible. This dilemma might arise, though the pressure was likely to be only temporary; nor can any one say that such a contingency would be at all improbable, or that it might not occur at any moment.

"With all my desire to see the pledges maintained that we have given, as to the application of a sum not less than $1\frac{1}{2}$ million as an insurance against famine, I think it would be irrational, under many circumstances that I can conceive, to object to the temporary diversion of any necessary part of the revenue from this purpose, with a view to obtaining relief which might be no less urgently required han that which experience has taught us to be requisite in meeting famine.

When

When I introduced these Bills, I used the following words: 'Without thinking of a future far removed from us, events might of course happen which would render it impossible even for us who have designed these measures to maintain our present resolution.' I now merely repeat this, though I equally repeat what I before said, that 'I hope no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.'

"While, however, I cannot give any hope of the constitution of any separate fund or account of the produce and application of these new taxes, I would remark that it has already been publicly announced by Her Majesty's Government in the House of Commons, that it is intended to take steps for placing before the public, in a clearer form than that hitherto followed, accounts of the capital and revenue, income and outlay of the larger productive Public Works, whether carried on wholly or in part from borrowed funds. The Government is now considering the means by which this intention may best be acted on, and I trust that the reasonable desire of the public to receive in a full and thoroughly comprehensible shape accounts of the financial results of these undertakings will thus be complied with.

"The British Indian Association, in the paper to which I have already referred, have proposed as a proper and sufficient way of meeting the charge arising from famine, that the sum required to pay the interest on debt created in time of famine should be met by special taxation. It is precisely this view that the Government of India rejects as quite incompatible with proper financial principles. It is the capital charge that must be paid off, not the interest. To adopt the course proposed by the Association would lead to the constant increase of debt and taxation without limit, a course which cannot be admitted.

"The Association also appears to regard it as sufficient if provision is made from time to time for the discharge of the obligations arising from debt incurred in the past. It has not a word to say as to the future. Here, again, the policy of the Government is essentially different. The Government declares that it has exclusively in view the future, and that its primary object is to provide a revenue that shall enable it to meet future famines without permanent increase of debt or of annual charge on the revenues; and it proposes to combine with this a system which, by judicious application of its increased means, shall secure the provision of those material improvements to the country which experience shows to be the best, nay, the only real, means of alleviating the pressure caused by famine when extreme drought occurs, while they are constantly adding to the wealth and prosperity of the people.

"It now, my Lord, only remains for me to acknowledge, on behalf of the Government, the loyal spirit in which our measures have been received by all classes of the public, and to thank the Members of the Council who have taken part in our deliberations, here or in Committee, for the aid and support which they have given us."

The Motion was put, and agreed to.

The Honourable Sir JOHN STRACHEY also moved that the Bill as amended be passed.

The Motion was put, and agreed to.

ADDITIONAL RATES (NORTH WESTERN PROVINCES) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Report of the Select Committee on the Bill for the levy of Additional Rates on Land in the North Western Provinces be taken into consideration.

The Motion was put, and agreed to.

The Honourable Sir JOHN STRACHEY also moved that the Bill as amended be passed.

The Motion was put, and agreed to.

ADDITIONAL RATES (OUDH) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Report of the Select Committee on the Bill for the levy of Additional Rates on Land in Oudh be taken into consideration. He said,—"My Lord, There is only one point in regard to this Bill which I wish to mention. In all the Bills for imposing additional

additional rates on the land, it has been assumed by the Government that no questions are now under discussion regarding the propriety of altering the law under which the existing rates on land are levied.

"On this ground we have not been able to meet the wishes which in regard to some matters have been expressed by the Local Governments, that this opportunity should be taken of amending the existing law.

"If such amendments are desirable, they must be separately considered hereafter. The sole object of our present measures is the imposition of new taxation for certain purposes. So far, therefore, as the existing rates on land in Northern India are concerned, our present Bills do nothing more than re-enact the existing law. To this general statement there is one exception only, and it is to be found in the present Bill relating to Oudh.

"In March last Act VII. of 1877 was passed, authorising the Government of the North Western Provinces to appropriate a sum, not exceeding one-tenth part of the local rates, for the purpose of meeting charges on account of railways and canals of general provincial utility.

"This Act has received the approval of the Secretary of State. The Lieutenant Governor and Chief Commissioner of Oudh has, as the Council is aware, asked that a similar power to that which I have just described should be given to the administration of Oudh, which has now been united to that of the North Western Provinces. The Government considers that the circumstances of Oudh are so similar to those of the neighbouring Province, that there can be no objection to applying the same principle in both cases.

"This view has been adopted by the Select Committee, and, in accordance with the wishes of the Local Government, the necessary alteration has been made in the Bill as it was originally introduced."

The Motion was put, and agreed to.

The Honourable Sir JOHN STRACHEY also moved that the Bill as amended be passed.

The Motion was put, and agreed to.

ADDITIONAL RATES (PANJÁB) BILL.

The Honourable Sir JOHN STRACHEY also moved that the Report of the Select Committee on the Bill for the levy of Additional Rates on Land in the Panjàb be taken into consideration.

The Motion was put, and agreed to.

The Honourable Sir JOHN STRACHEY then moved that the Bill as amended be passed.

His Excellency the PRESIDENT said:—"I have listened with great attention, and, I may add, with great satisfaction, to the comments made to-day upon the Bills which this Council has now passed into law. I do not wish to detain unnecessarily the attention of the Council; but, before I put the last question moved by my honourable colleague, I desire to make a few observations on the origin and objects of the policy embodied in those Bills.

"Now, when this Government undertook the onerous task of effecting, in the revenues of the State, an increase sufficient to enable them to provide an insurance fund for future famines, I certainly could not have ventured to hope that the measures which, under the experienced guidance of my honourable friend and colleague, Sir J. Strachey, we prepared for that purpose, would have been discussed so generously, and received so favourably, as they have been, by this Council, and by all classes of the community represented in this Council. Those measures I can honestly affirm to be, at least, the result of long and anxious deliberation, guided by a scrupulous study of the social interests affected by them, and animated by a most earnest desire not consciously to add one unnecessary fraction to the existing burdens of the community. But taxation is an instrument which painfully resembles that of the dentist. Resort to it is, unfortunately, often necessary; but it is never pleasant to the patient, even though it may promise him relief from acute distress; and the operator is fortunate if his fingers be not bitten by the teeth he is called upon to extract. In the present case, although we have endeavoured to inflict as little pain as possible in the performance of an unavoidable operation, we were not unprepared for a little natural shrieking. But the success of the operation has been largely due

to

to the admirable behaviour of the patient: and, on behalf of our present measures, I feel bound to express the thanks of the Government, first of all, to those local administrations on whose valued co-operation our whole financial policy is so largely dependent; secondly, to the Press of India, for the discriminating judgment and high public spirit with which it has recognised the difficulties of our position, the sincerity of our good intentions, and the necessity of our present action; thirdly, to those enlightened exponents of native opinion who have generously acknowledged the justice of the principles on which we have based our measures; and, finally, to the Members of this Honourable Council, for the practical aid they have given to the improvement of those measures in Committee, and the moral support with which they have honoured them in their passage through debate.

"Our measures, however, have not been wholly exempt from criticism; but their most adverse critics have been the persons who are least acquainted with the details of them, and none of those critics have favoured us with any practicable proposals in substitution of our own; they have told us, nevertheless, that, if these measures are well received, it is not because they deserve to be well received, but because those who have so received them are not affected by them, and those who are affected by them cannot make themselves heard. In short, to put the case as it is put by one of our censors, we have heaped upon that willing horse, the poorer classes, all the burdens which ought to have been placed upon gayer steeds.

"Now, undoubtedly the taxes which will come into operation by the passage of the Bills before us must, to be successful, have a wide incidence. But the same condition applies to taxation in all countries, as well as to taxation in India; and in India, where the mass of the population is poor, it is impossible to obtain a large increase of revenue, such as we now require, from any tax which falls mainly on the rich. Vast private fortunes certainly exist in India; but the owners of large fortunes constitute but a very small proportion of the population; and I know of no circumstances which would justify, or any process short of confiscation which could enable the Government of this country to concentrate upon the backs of its few rich subjects the main burden of that taxation which is necessary for the protection and improvement of its many poor ones. The European community in India, non-official as well as official, is a very hard working, but certainly not a wealthy, one; and it was one of the most remarkable facts of the old income tax, that only a comparatively small portion of the whole revenue obtained by that tax was covered by the upper layer of the schedule.

"My honourable colleague, Sir John Strachey, has already shown that it would be a gross misrepresentation of the present license tax to say that it falls only on the very poor, and that, as a matter of fact, this tax touches no section of the community which can be fairly regarded, or rated, as other than a well-to-do class, if due regard be had to the known standard of life in India. But, then, we have been told by some other critics that we ought not to have exempted from the operation of this tax official and professional incomes. Now, I will not dwell upon the fact that the continued depreciation in the exchangeable value of silver has already very grievously reduced the incomes of those Government servants who, during the past two years, have been so nobly labouring (many of them at a great sacrifice of health, some of them at the sacrifice of their lives, all of them with a prolonged sacrifice of personal comfort), in aiding the Government to preserve the lives of its subjects from famine. I will not pause to ask whether a further deduction from their pay would be the State's fitting reward to its brave soldiers in that great campaign against so formidable an invader; but, of course, had we decided to tax official incomes, we could not possibly have exempted from taxation professional incomes of all kinds; and, if taxation were extended to professional incomes, where could the extension of it be stayed? At what further point could we have legitimately limited our application of the principle under which income was taxed? There is no conceivable form or source of income, whether derived from land, commerce, investments in public securities, the profits of literature, science, industry, or anything else, which could, in that case, be fairly exempted from taxation. And thus we should be brought, inexorably brought, to what is really the only practical alternative to our present measures, the revival of the hated income tax.

"Now, no one can acknowledge more readily than I do that a scientifically adjusted tax upon all denominations of income is *primâ facie*, wherever such a tax be practically possible, the wisest and fairest distribution of the public burden. The old Indian income tax did not completely fulfil these somewhat ideal requirements. Its incidence was unequal, and its assessment a fruitful source of perennial grievance. But, for my own part, I confess that, had I found it in existence, I think my inclination would have been rather to reform and maintain it at a minimum rate than to abolish it altogether. Science, however, may sometimes prolong the existence of the living; but it is another matter to resuscitate the dead. The income tax was abolished by the administration of my predecessor; and I have no doubt that those who abolished it, and who were in the best position to judge whether the popular opposition to it was well justified, had good grounds for their conclusion that its theoretical merits and ascertained financial convenience were insufficient to compensate the practical social mischief of the general heart-burning with which it was regarded by all classes of the community. Our predecessors, when they abolished the income tax, not appreciating, as we were bound to appreciate them, the great additional burdens likely to be caused by famine, did not provide any other means of meeting financial emergencies, foreseen or unforeseen. Thus, with a depreciated silver standard, which greatly enhances the cost of all liabilities payable in gold, the present administration has been suddenly called upon, not only to pay the heavy bill for two years of unprecedented famine, but also to make pecuniary provision for the insurance of the country against future calamities of a similar character. Now, I need hardly point out how much more difficult it is to revive an unpopular impost than to retain it. But I can truly assert that the present Government of India would not for a moment have shrunk from confronting that difficulty, had it not recognised in the measures now before the Council a wiser and a sounder policy. The task we have undertaken, and which we hope to accomplish, is, not to distribute the public burdens according to *doctrinaire* ideas of abstract science or symmetrical perfection, but to provide sufficiently for the present requirements of the State in the manner least provocative of social inconvenience and popular discontent, by distributing the incidence of the burden which has to be imposed, along what is indicated, by the actual circumstances of the country, as the line of least resistance.

"We have felt that the two great classes of the community from whom we could most equitably collect our famine insurance fund are the trading and the agricultural classes. The grounds of this conclusion have been lucidly explained by my honourable friend, Sir John Strachey, and I need not now revert to them. The first step in the taxation requisite for the fulfilment of the obligation imposed upon us was taken last year in the shape of a cess on the agricultural classes of Lower Bengal. This year it is supplemented in that Province by a license tax on the trading classes. In the North Western Provinces the basis was laid last year by a contribution levied from the trading classes; and that contribution will now be supplemented by a cess upon the agricultural classes.

"The necessity of a famine insurance fund, and the duty of the Government to provide such a fund, have been generally acknowledged. But equally general must be, I think, the acknowledgment that, in our selection of the sources of this fund (which are necessarily limited), we could not, with any show of reason or justice, have maintained the agricultural cess in Bengal had we shrunk from subjecting to a similar obligation the agricultural classes in the other Provinces of Northern India. On that point, I think, the observations of my honourable friend the Lieutenant Governor of Bengal are quite unanswerable. Nor is it less undeniable that, from the same point of view, and for the same reason, we could not justly maintain the license tax upon the trading classes of the other Provinces, if we did not impose it also on the trading classes in Lower Bengal.

"I think, then, I may fairly claim for the measures now before the Council at least the modest merit of an equitable distribution of famine charges between the two great classes of the community who are, collectively, best able to bear them, and on whom such charges most reasonably fall. I think that no apology is needed, either to the community at large, or to those classes in particular, for our decision not to resort to the revival of the income tax. But one thing I cannot too plainly or positively assert. Had we failed to secure the assent of this

this Council to our proposed taxes upon trade and landed property, we should have had no choice but to revert to the obnoxious income tax. There is absolutely no alternative that would adequately meet the requirements of the present occasion.

"In speaking of the agricultural cess, I have not alluded to Madras and Bombay, because, as the Council is aware, we have decided not to extend this tax to the two Southern Presidencies. Our reason for that decision has been twofold. In the first place, we considered that, after two years of severe famine, the agricultural classes of Southern India are scarcely in a condition to bear any present increase in their direct contributions to the State; but our second reason for not augmenting the direct taxation of these classes in Bombay and Madras was really our chief reason; and it was that, on altogether other grounds, quite independent of our requirements on account of famine, it had become necessary to increase the salt duties of those Presidencies. It thus happens that, in consequence of the steps taken in the prosecution of a great fiscal reform, which has been the continuous aim of the Government of this Empire under at least four successive administrations, we have found ourselves justified in relieving the agricultural classes of the two Southern Presidencies from additional taxation which, at a time when other parts of the Empire were being subjected to increased burdens, we could not otherwise have foregone.

"Now, here I would ask leave to remind the Council that the taxation of salt is a part of the fiscal system which the British Government inherited from the Native Rulers of India. The history of our present salt duties is a separate one for each Province. Except in one respect, which I will mention immediately, these provincial duties have had no connection with each other; and hence that irregularity in the rates of them which the Government of India has always desired, and is now endeavouring, to rectify. The only historical connection between these local salt duties is to be found in the common origin of additions made to them in connection with the abolition of a mass of most vexatious transit duties with which the whole surface of this Empire was formerly covered. Under Native rule, tolls were taken on all roads and navigable rivers; and, in spite of their irregularity, these early transit duties were probably less harassing to trade than the forms which they subsequently assumed under the regulations of the East India Company; for those regulations added to the original tolls all the refinements and checks of an elaborate customs system. About half a century ago, the Government recognising the intolerable inconvenience of these multiplied checks upon internal trade, decided to abolish them, and substitute for them higher rates of duty upon salt. This great reform is mainly due to the enlightened advice of Sir Charles Trevelyan, then a member of the Bengal Civil Service. Thus, by the Act of 1837, the salt duty in Bombay was fixed at eight annas per maund, and early in the following year all the transit, or inland customs, duties were abandoned in that Presidency. The town dues, trade taxes, and other imposts of a similar nature, were relinquished in 1844; and the Bombay salt duty was again raised to 12 annas per maund. The fiscal result of these reforms was investigated in 1855, and it then appeared that the extinction of the condemned imposts had involved a loss of revenue amounting to more than 34½ lákhs of rupees, whilst the enhanced duty on salt had yielded only a revenue of less than 21½ lákhs. Thus, on behalf of fiscal reforms in the Bombay Presidency alone, the Government had sacrificed more than 12¾ lákhs of rupees. In Madras, the loss of revenue incurred on behalf of the same purpose was still greater. The transit and inland customs duties, which the Act of 1844 abolished in that Presidency, had yielded a net revenue of about 31 lákhs rupees. In abolishing them, the Government raised the price of salt to 1-8 rupee per maund; but, under the orders of the Court of Directors, no more than 1 rupee per maund was levied for many years. This increase in the salt duty yielded less than 9½ lákhs, while the revenue already surrendered had amounted to 31 lákhs. Again, in 1853, the tobacco monopoly in Malabar and Canara was also relinquished; and finally, in 1860, the Government abolished the trade tax, which yielded about 11 lákhs of rupees. Thus the slightly increased salt duty in Madras was accompanied by the surrender of about half a million sterling of revenue.

"I think these facts sufficiently prove that the history of the southern salt duties is not one which the Government of India has any reason to recall with self-reproach. I may add, however, that a similar policy has been pursued in

Bengal and the Upper Provinces of India. The Bengal transit duties were abolished by the Act of 1836, and the Bengal salt duty was fixed in the following year at 3-4 rupees per maund. The Act of 1843 abolished all import and export duties on the frontiers of the North Western Provinces, with the exception of the duties on salt, sugar, and cotton; and the cotton import duty was abandoned in 1855; the salt duty in the North Western Provinces having been fixed in 1843 at 2 rupees per maund, with an additional assessment of 1 rupee on all salt passing eastward of Allahabad. The annexation of the Panjáb was followed by an increase of the salt duty of that Province; but that increase was part of a general measure which extinguished simultaneously all the export, import, transit, and town duties previously levied in the Province. It will thus be seen that the present system of comparatively high salt duties in British India is the result of an enlightened and beneficent fiscal policy, which has relieved British India from a multitude of mischievous and vexatious imposts on internal commerce; imposts described by a competent authority as being 'so full of inequalities, and anomalies, and complications, that it would be vain to inquire from what objections or what abuses they were free.'

"In 1868, Sir George Campbell, then Chief Commissioner of the Central Provinces, strongly advocated the introduction of these principles into the Native States of Rájputána. 'Might not the Native States,' he said, 'be induced to accept our system as, on the whole, the most justifiable; that is, to substitute a high salt duty for all internal duties whatever? To some extent the burden would thus fall more exclusively on the poorer of their subjects; but then the system of constantly recurring transit duties is so wasteful, and involves a burden so much greater than the net gain to the State, that even to the poor the substitution of a high but not excessive salt-tax, collected cheaply and without vexation at the source of supply, would probably be a gain.'

"It is obvious, however, that we cannot carry out such a policy without correcting the inequalities which still unfortunately exist in the local rates of our own salt-duty. Now the history of these inequalities deserves attention. I have already pointed out that, excepting their common origin, the present salt duties have no connection with each other; and I have mentioned the rates of the duty upon salt, under which the present fiscal system was first established in the different Provinces. Those rates have subsequently undergone various modifications; which, however, have unfortunately, not tended towards their equalisation. In Lower Bengal, the duty of 3-4 rupees per maund was gradually lowered to 2-8 rupees, until in 1859, it was again raised to 3 rupees, and, in 1861, to 3-4 rupees, which was the original rate. In the Upper Provinces, the 2 rupees duty was raised in 1859 to 2-8 rupees; and, in 1861, when the Government abolished the differential duty on salt passing eastward of Allahabad, the rate for those Provinces was raised to 3 rupees per maund. Meanwhile in Madras the original 1 rupee duty, or rather the Government selling price, was gradually doubled. In 1861 it was raised to 1-8 rupee; in 1866 to 1-11 rupee; and in 1869 to 2 rupees; whilst the import duty was kept a few annas lower than the Government selling price. In Bombay, the 12 annas duty was raised, in 1859, to 1 rupee; in 1865 to 1-8 rupee; and in 1869 to 1-13 rupee. The fact is, that the improvement which, under British rule, has been effected in the communications between Madras and Bombay, had, at length, made it very desirable to place the salt duty in each of those two Presidencies as nearly as possible on the same footing; and, under the financial administration of Mr. Massey, this policy was adopted, not for the purpose of additional taxation, but of fiscal reform. So long as this country was destitute of railroads, the inconvenience of a salt duty, assessed at different rates in different Provinces, was not seriously felt. The cost and difficulty of carriage prevented the lower taxed salts of one Province from displacing the higher taxed salts of another; but when intercommunication had been greatly cheapened and accelerated by steam, then special measures became necessary for redressing or preventing the mischievous effects of these inequalities in the salt duties. Thus, an inland customs line was maintained solely to prevent salt taxed in Bombay at 1-13 rupee per maund from entering Bengal, where the salt duty was levied at 3 rupees and 3-4 rupees per maund; and when that part of the customs line was abolished in 1874, then other measures were devised for the same purpose, an increased freight or mileage duty being levied on all salt carried

carried by rail from Bombay into the Central Provinces. I need not here refer to the great customs line so frequently and eloquently denounced by my honourable friend, Sir John Strachey, which, still, unfortunately, exists for the sole purpose of intercepting, many miles from its sources of supply, the untaxed salt of Rájputána, and prohibiting its entry into British territory. I share the opinion of my honourable friend that the continued maintenance of this line is a great commercial and political scandal; and I sincerely trust that the history of the present administration may be associated with the removal of that scandal. I may mention here that, since the year 1875, the Government of India, always aiming at the eventual abolition of this great salt cordon, has been able to effect a saving of five lákhs of rupees by continuous reductions in the establishment of it. But we could not invite the co-operation of our neighbours on behalf of a great fiscal reform which will, we believe, be ultimately beneficial to the whole Empire, if we shrank from simultaneously inviting the co-operation of our own Provinces towards the attainment of the same result, even though it should involve some slight intermediate sacrifice on the part of some of them; and the form which such co-operation must necessarily assume is the equalisation of our own salt duty. Now that is a policy which has been for many years, if not pursued, at least proclaimed, by the Government of India. In 1868, when the Madras and Bombay salt duties were only 1-8 rupee per maund, while the salt duty was assessed in Bengal at 3-4 rupees per maund, and in the Upper Provinces at 3 rupees per maund, Lord Lawrence's Government thus addressed the Secretary of State:—

"'We consider,' said his Excellency in Council, 'that there can be no justification for maintaining this excessive difference any longer than financial necessity shall require. There is no real reason why the people of Bengal and Northern India should pay a higher salt tax than the people of Madras and Bombay; or why the people of Madras and Bombay should not pay as much as the people of Northern India. The population of Madras,' he continued, 'is at least as well off as, and the population of Bombay is even better off than, the population of the Bengal Presidency. The prices of salt in Madras and Bombay are generally lower, cost of production cheaper, and the distance of transit less, than in most other parts of India; and the North Western Provinces, where a high rate prevails, are subjected to particular disadvantage relative to most parts of India, by reason of distance from the source of supply and difficulty of transit; so that the difference of duty ought to be in favour of these Provinces, instead of being, as it now is, much against them.'

"Again, the same Despatch significantly observes that, 'financially, it is not possible to bring the standard of the Bengal Presidency down to the standard of Madras and Bombay. We ought, however, to give Northern India that relief which it needs, and to which it is justly entitled; and we might reasonably call upon Southern India to bear a somewhat fairer share than it now does of the burden falling on the salt consumption of the country generally.'

"Finally, Lord Lawrence's Government declared that the equalisation of the salt duties, by raising the rates of Madras and Bombay, and lowering those of Northern India, was an object to be steadily kept in view. In reply to the despatch from which I have just quoted, the Duke of Argyll, who was then Secretary of State for India, made the following observations:—'On all grounds of general principle, salt,' he said, 'is a perfectly legitimate subject of taxation. It is impossible in any country to reach the masses of the population by direct taxes. If they are to contribute at all to the expenditure of the State, it must be through taxes levied on some articles of universal consumption. If such taxes are fairly adjusted, a larger revenue can thus be raised, not only with less consciousness on the part of the people, but with less real hardship to them, than in any other way whatever. There is no other article in India answering this description upon which any tax is levied. Salt appears to be the only one which at present in that country can occupy the place held in our own financial system by the great articles of consumption from which a large part of the Imperial revenue is derived. I am of opinion, therefore, that the salt tax in India must continue to be regarded as a legitimate and important branch of the public revenue.'

"This Despatch from the Secretary of State was communicated to the Government of Madras, but without any intimation of the wishes of the

Government of India in regard to the subject of it. The Government of Madras, however, was at that time administered by a man of rare ability and energy, whose great talents, and quick perception of sound principles, were at all times exerted with the wisdom and loyalty which specially distinguished his administration, in willing harmony with the efforts of the Government of India, on behalf of Imperial, as superior to local, interests. I think that my honourable colleague, Sir Alexander Arbuthnot, by whom Lord Napier himself was so ably assisted and loyally supported, will confirm the justice of this tribute, which I feel bound to bear, not merely to the brilliant abilities of Lord Napier and Ettrick, but also to the excellent practical results of that uninterrupted harmony of purpose and action in the relations between the Government of India, under the administration of Lord Mayo, and the Government of Madras, under the administration of Lord Napier, for which the Supreme Government was indebted to that statesman. Thus, shortly after the communication of the Duke of Argyll's Despatch to the Government of Madras, Sir J. Strachey was enabled to inform the Legislative Council of this Government, that the question 'had been taken up quite spontaneously by Lord Napier, whether the Provinces under his administration might not co-operate in the great work of giving the people of less fortunate parts of India an ample supply of salt, equalising the duties, and facilitating the abolition of the inland customs preventive line.' But it is only fair that I should quote Lord Napier's own words:—'The Government of this Presidency,' he said (*i. e.* Government of Madras), 'is not asked to make a sacrifice for a revenue interest merely. It is asked to make a sacrifice for the welfare of the greater number of Her Majesty's subjects, and for the general good of trade.' The Madras Government consequently proposed to increase the Madras salt duty by three annas at once, and subsequently by two additional annas, should the first increase prove to have been attended with no evil consequences. Then, in 1869, Lord Mayo's Government, with the concurrence of the Governments of Madras and Bombay, raised the salt duty in those Presidencies by five annas per maund, distinctly explaining that this step was not taken merely to increase revenue, but specially to facilitate the equalisation of duties, and the eventual abolition of the inland customs line. And it is satisfactory to find that the increase in the Madras salt duty from 1 rupee to 1-11 rupee per maund was followed by a very considerable increase in the consumption of salt by the population of that Presidency.

"Then we come to the year 1876-77, when the Government of my immediate predecessor, Lord Northbrook, proposed a further increase of three annas per maund in the Madras and Bombay salt duties, unaccompanied by any reduction in the salt duties of Northern India. The Secretary of State apparently attributed this proposal to financial pressure created by a rapid fall in the price of silver; and he withheld his sanction to it, under the impression that circumstances might prove that the Government of India had exaggerated the probable duration and future intensity of that phenomenon; in short, that it would be unwise to make a permanent change, to meet what might be a temporary difficulty. Lord Northbrook's Government explained to the Secretary of State that the chief motive of its proposal had been a desire to effect an approximation towards the equalisation of the salt duties, and the more comprehensive revision of those duties, which it had long regarded as an important financial improvement. It also considered that the measure, if adopted, would have involved important administrative advantages, by enabling the Inland Customs Department to curtail some part of their obstructive line, and it added an expression of its belief that there were very sufficient reasons, both financial and administrative, for carrying out that part of the measure which would have imposed small additions to the tax on salt in Madras and Bombay; still leaving the salt consumed in Upper India taxed 50 per cent., and the salt consumed in Bengal taxed 60 per cent., higher than the salt consumption in the Southern Presidencies.

"Finally, during the first year of my own administration, my late colleague, Sir William Muir, just before he resigned his charge of the Financial Department, placed on record a Minute strongly recommending the immediate revival, even in the middle of the financial year, of the above-mentioned proposal to raise the salt duties in Southern India, without lowering the salt duties in Northern India. But, in this Minute, Sir William Muir went even further than Lord Northbrook's original proposal. For whilst, on the one hand,

hand, he proposed to raise the salt-duties in Madras and Bombay at once to 2-8 rupees per maund, on the other hand, he proposed, instead of lowering the Bengal salt duty, to raise it also by 4 annas per maund; and, in support of these proposals, he appealed to his intimate experience of the people of the North Western Provinces to prove that even a three-rupee duty does not anywhere press sensibly upon the population.

"Now, I felt unable to adopt the proposals thus urged upon me by Sir William Muir, and I wish to mention why. It has always appeared to me that a substantial increase in the salt duties of Southern India is a perfectly legititmate, and even salutary, measure; provided only that measure be deliberately adopted, not as a temporary financial expedient for raising revenue at a pinch, but as the integral and necessary part of a well-considered comprehensive plan, which has previously been ascertained to be practicable, for getting rid of all our inland customs lines, equalising the rates of the salt duty in all our provinces, and thus providing the whole population of the Empire with a practically unlimited supply of adequately cheap salt. But the proposals of my late colleague fulfilled none of these conditions. I considered that, before calling on the Governments of Southern India to make some reasonable sacrifice on behalf of this great fiscal reform, it was incumbent on the Government of India to do what it had hitherto not done, that is to say, to ascertain, by negociation with the Native States of Rájputána and Central India, whether there was any practical prospect of realising, within a reasonable period of time, the paramount object to which all the present or prospective alterations in the rates of the salt duty in British India should, in my judgment, be subsidiary, namely, the abolition of the inland customs lines. In the next place, I considered that, whenever we raised the salt duties in Southern India, nothing but an overwhelming pressure of financial responsibility ought to prevent us from endeavouring to effect at least some simultaneous reduction in the salt duties of Upper India. In conformity with these principles, the Government of India has, for more than 12 months, been assiduously labouring to carry out a thoroughly sound fiscal reform in the levy of the salt duties.

"I would now ask permission to state to the Council, in a general way what we have actually done, and what we hope to do in this matter. Our first step was to enter into confidential communication with the Native States I have already mentioned, for the purpose of obtaining their acquiescence in our control over the salt sources in their territories, and thus enabling us to tax all salt at the places of production, and so abolish our present barbarous inland customs cordon; upon conditions equitable, and indeed liberal, as regards the financial interests of the Native States concerned, and the social interests of their subjects. Now, the Council will not expect me to explain the details of these negociations, which have been going on for several months; but I think I am in a position to assure it that at present they are far advanced towards a satisfactory completion. We have approached the Native Governments with every consideration for their legitimate interests. We have been met by those Governments in a friendly and reasonable spirit. We have received from them much valuable information and suggestion; and we have formulated our own proposals in careful accordance with the information and suggestions thus received. The result is, that I feel justified in anticipating, at no distant date, the conclusion of arrangements with the great salt producing States of Native India which, whilst satisfactory to them, and to us, from a financial point of view, will render possible the introduction of a great fiscal reform, generally advantageous to the population of the whole Empire. It is evident, however, that, if our negociations be attended with the success I anticipate, the first question we shall then have to determine on our own behalf will be the duty to be levied on salt at the places of production. Now, until our recent salt measures were adopted, that is to say, only a month ago, the rates of the salt duty levied on British territory surrounding native territory, varied from 8 annas per maund in Sindh, and 1-13 rupee in Bombay, to 3 rupees per maund in the west and north, by a gradual increase of mileage duties along the south; so that the maximum duty of 3 rupees in the Panjáb was in direct contact with the minimum duty of ½ a rupee in Sindh. Now, I think the Council will perceive at once that, had the recent alteration not been effected in the salt duties of Southern India, it

would have been extremely difficult for this Government to decide at what rate Rájputána salt should be taxed at the various places of production, so as to permit the removal of the customs lines without serious loss of revenue to the British Government. If the Bombay rate of rupees 1-13 per maund were adopted, then salt taxed at this rate would, in the absence of the preventive line, pour into the Panjáb, the North Western and the Central Provinces of India, displacing in those provinces the salt taxed at 3 rupees per maund. If, on the other hand, the higher rate of 3 rupees were adopted, then Rájputána itself would be flooded with the cheaper salt of Sindh and Bombay, and the Rájputána salt industry would be killed. Moreover, whenever the Rájputána State Railway is completed to Ahmadábád, and even perhaps before the completion of that railway, the Runn salt of the Bombay Presidency, a first-class salt, admirably adapted for carriage without waste, would enter and permeate the whole of Northern India now within the customs line, at a cheaper rate than the difference of duty, thus wildly ravaging our salt revenue. I venture to maintain, therefore, that an equalisation of the salt duties in British territory surrounding the salt-producing Native States is a necessary preliminary to the abolition of the inland customs line; that in the advanced stage of our negociations with those States it was incumbent on us to lose no time in making an appreciable approach towards the establishment of such an equalisation in our own salt duties; and that no measure adopted for that purpose could practically be confined to the territories I have mentioned. The Madras duty must be on the same level as the Bombay duty; and the duty in Lower Bengal must not be very much higher than the duty in the Upper Provinces; for, otherwise, the dearer salt would be entirely displaced by the cheaper salt, to the great disturbance and injury of trade. Now, I grieve to say that, in the present state of our finances, it was simply impossible for us to lower the rates in Northern India down to the level of the rates in Southern India. Such a measure would have involved the loss of at least 1½ million sterling of revenue. We had, therefore, to choose between raising the rates in Southern India, without making any simultaneous reduction in the rates of Northern India, or making an addition to the rates in Southern India considerably larger than the simultaneous reduction effected in Northern India. It is the last of these two courses that we have now adopted in the belief that it is the fairest. We have not raised the rates in Southern India without effecting at least some simultaneous reduction in the rates of Northern India; and I assert that this is more than any previous Government of India has done towards the establishment of an equilibrium in the salt duty upon equitable principles, and at a level which, if high in the first instance, will, I trust, be found susceptible of gradual reduction to a minimum uniform rate. We have raised the Madras and Bombay duties to rupees 2-8; that is to say, we have increased them by 11 annas per maund; but we have simultaneously lowered the salt duties in the Upper Provinces of Northern India by 4 annas per maund, and in the Lower Provinces by 2 annas per maund; so that, at the present moment, the salt duty in the Southern Presidencies stands at rupees 2-8; in Lower Bengal at rupees 3-2, and in the Northern Provinces at rupees 2-12 per maund. I must again remind the Council that we have not made these alterations in the rates of the salt duties without having first assidously laboured to secure practical guarantees for the early accomplishment of that great and beneficent object which will, when accomplished, complete the fiscal reform of which these measures are but the necessary preliminaries; and, in this respect also, I think I am entitled to assert that the present Government of India has done more than any of its predecessors have attempted to do in furtherance of the fiscal policy which all its predecessors have advocated and proclaimed. The inequalities which still remain in the assessment of the salt duty are sufficiently inconvenient; and it is my earnest hope that the present Government may have an early opportunity of still further approximating the rates in Northern India to the existing rates in Southern India; for we calculate that a uniform rate of rupees 2-8 per maund will give us, with a diminished inconvenience to the trader, and great benefit to the general consumer, about the same revenue as that which we have hitherto realised from the duty at its previous unequal rates. It is true that the present enhancement of the salt duty in Madras and Bombay is calculated to give an increased revenue of 300,000 *l.* But then I must remind the Council that we have not imposed any other form of famine taxation on the agricultural classes of those two Presidencies. I

cannot

cannot too earnestly repeat that our main object in dealing with the salt duties of Madras and Bombay has not been to obtain a larger revenue on the whole than we could have obtained had we left those duties alone, but to facilitate and accelerate the completion of that great fiscal reform to which, under four successive Viceroyalties, the supreme Government of this empire has long been committed, quite irrespective of all financial exigencies occasioned by famine or other causes. The additional taxation which, on this ground, it was necessary to impose upon Southern India we have willingly accepted as a justification for exempting the agricultural classes in that part of India from the contribution exacted from the same classes in other parts of India on behalf of famine expenditure.

"In earnest of our sincerity in affirming that our recent alterations of the salt duty have been made, not for revenue but for fiscal purposes, I may again remind the Council that, by reducing the salt duty in Bengal and in Northern India, we have sacrificed 200,000 *l.* worth of revenue. Nor should it be forgotten, I think, when we come to consider the practical incidence of the existing salt duties upon the poorer portion of the population, that the extension of railway communication has done much to cheapen the virtual price of salt to the people. For instance, the lines which now connect Bombay with Beypore and Madras on the one side, and Jabalpur and Nágpur on the other, and those which connect Negapatam with Tuticorin, carry salt from the sea coast to the interior at the rate of 1 anna per maund for about every 50 miles. Thus, the carriage of a maund of salt from Madras or Bombay to any intermediate railway station does not now exceed eight annas, which is considerably less than the old cost of carriage by road, and may be fairly reckoned in favour of the consumer, against the corresponding increase of duty.

"Similarly, in the Bengal Presidency, the present railroads have placed a great part of the country in immediate communication with the sea coast and internal salt sources; so that, in spite of the continued imposition of comparatively high duties, the development of railway communication has cheapened the price of salt over a great part of the country; and further reductions in the price of salt may consequently be expected from further progress in the development of railway communication.

"But, sincerely as I desire to see the price of salt not only equalised, but cheapened, throughout India; earnestly as I hope that it may be the privilege of this administration to accelerate the arrival of the day when such a result may be attainable; still, I must frankly own that I feel unable to accept the dictum of those who assert that the present salt duties are a grievous burden to the long-suffering back of the poor raiyat. It may be in the power of the Government of India, and I hope, indeed, it may be in the power of the present Government of India, to lighten that burden, such as it is; but it is my own belief that it will never be in the power of any Government of India to devise a substitute for it, which will weigh less heavily on the poorer classes, or be less sensibly felt by them. A salt tax of 2-8 rupees per maund is a tax of less than three farthings per pound. It would be absurd to represent the pressure of such a tax as oppressive. The manner in which the tax is levied renders the pressure of it almost inappreciable. It is an indirect impost distributed, in minute daily instalments, over vast masses of population, and, in all probability, the majority of the millions who pay it are not even conscious of its existence. It is the only obligatory tax imposed by this Government upon the masses, and the total amount of its proceeds, when compared with the numbers from whom it is collected, shows how small is the contribution of each individual.

"The gross estimated revenue of a salt tax assessed at 2-8 rupees per maund, is about six millions sterling; and this revenue would be collected from a population of not less than 200,000,000 of consumers. On this point I shall again venture to quote the words of Sir William Muir. 'If,' he said, 'there were any form of indirect taxation which could be brought to bear upon the rich, rather than upon the poor, and on the luxuries, rather than on the necessaries of life, I would at once agree to such a tax, but I know of none that is practicable.' And then, after dwelling on the dissatisfaction occasioned by all attempts to extract national revenue from the wealthier classes by direct taxes specially imposed on those classes, as compared with the ascertained social

results of indirect taxation levied on a commodity which is consumed by rich and poor, and equally necessary for all classes in the community, Sir William Muir concludes by this emphatic record of his own experience: 'In the one case,' he says, 'we stir up angry feelings in every class throughout the country; in the other case, we peaceably realise what we require, without affecting the contentment and tranquillity of any class.'

"In quoting these words, I do not forget that it is no justification of a bad tax that it is borne without complaint, or even without being perceived, by those on whom it really falls. A poison may be fatal, administered in repeated doses, infinitesimally small. All that I desire to point out is, that, so far as objections might arise to the salt tax on the ground of its being unpopular, as we well know it has been in other countries, such a reason for rejecting this form of taxation has no existence in India.

"I trust, then, I have shown that the recent action of the present Government of India, in reference to the salt duties of Madras and Bombay, is in complete accordance with the consistent, continuous and repeatedly avowed aim of its predecessors during the last 10 years and more. I trust I have shown that of the sincerity of its devotion to the prosecution of that aim the present Government of India has given conspicuous proof, by taking, for the attainment of it, bolder and wider steps than any which have been taken by previous administrations. I trust I have shown that these steps have been taken without deviation from the course prescribed to us by our predecessors. And, if I have succeeded in this endeavour, then I think I am entitled to claim from all who have questioned our policy a complete acquittal from the charge that in what we have done we have sacrificed the interests of the poorer classes to those of the richer, with a view to a mere increase of revenue. The point at which we have now arrived is this. The salt duty in Madras, Bombay, Sindh and the Central Provinces has been equalised at the rate of rupees 2-8 per maund. In the North Western Provinces, Oudh, the Panjab and Lower Bengal, it still varies between higher rates. The aim of the present Government will be to reduce those higher rates to the level already reached by the salt duties of Southern India. Nor shall we relax our endeavours to cheapen the price of salt throughout the whole Empire by improving our means of communication with the sources of supply. I trust that our administration may last long enough to achieve these long-deferred results; and that my honourable friend, Sir John Strachey, may still be a Member of it when we attain the promised land to which he first guided our progress, and thus fulfil his eloquent prophecy of the day when the Government of India will have given to the people of India 'the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity of consumption.' In the meanwhile, we must continue, I fear, though animated by hope and free from self-reproach, to adopt the motto suggested by some schoolmaster for the door of a grammar school, and borrowed from that venerable authority, the Eton Latin Grammar—'*Præsens imperfectum, perfectum futurum.*' With the expression of this hope, I now beg to put the question moved by my honourable colleague."

The Motion was put, and agreed to.

EAST INDIA (COIMBATORE)

RETURN to an Address of the Honourable The House of Commons, dated 5 April 1878;—*for*,

COPY

OF

MR. ROBERTSON'S REPORT

OF HIS

TOUR IN COIMBATORE.

India Office,
9 April 1878.

EDWARD STANHOPE,
Under Secretary of State.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
11 *April* 1878.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

CONTENTS.

	PAGE
Area, Agricultural Holdings, Population, &c.	1
Route; Method of Conducting the Inquiry, &c.	2
General Appearance and State of the Country	3
The Farming of the Land Irrigated by Rivers and Tanks, &c.	7
The Farming of the Land Irrigated from Wells	12
The Farming of the Unirrigated Land	21
Live Stock	33
The Ryot	37
The Labourer	38
Office Work	39
The use of Salt in Agriculture	40
Manure and Green Fodder Crops	40
Town Refuse and the Production of Fuel	42
Fish Culture	43

MR. ROBERTSON'S REPORT

OF HIS

TOUR IN COIMBATORE.

1. In Government Order, No. 1,550, dated the 1st November 1875, I was directed to undertake a tour through the Coimbatore District, in view to collecting information regarding its agriculture.

THE COIMBATORE DISTRICT.

Area, Agricultural Holdings, Population, &c.

2. The area of the district is 7,432 square miles, of which 1,298 square miles consist of Government Forests, hill tracts, waste land and permanently assessed properties; the remainder, 6,134 square miles, or 3,925,760 acres, is Government land under ryotwary tenure, but of this rent is paid only for 2,200,000 acres, leaving 1,725,760 acres of ryotwary land, from which no revenue whatever is derived.

Large area of ryotwary land paying no revenue.

3. The occupied area is held under 215,207 ryotwary leases, as below:—

RENT.	In 1871-72.	
	Number of Leases.	Total Amount.
		Rs.
Below 10 rupees - - - -	142,455	7,07,299
From 10 rupees to 30 rupees -	57,138	9,00,995
„ 30 „ „ 50 „ - -	9,602	3,49,068
„ 50 „ „ 100 „ - -	4,628	2,97,774
„ 100 „ „ 250 „ - -	1,199	1,66,558
„ 250 „ „ 500 „ - -	152	48,340
„ 500 „ „ 1,000 „ - -	26	18,119
Above 1,000 rupees - - - -	7	11,182
TOTAL - - -	215,207	24,99,335

From the foregoing it would appear that the average rent of a holding is about $11\frac{1}{2}$ rupees per annum; as the average rent over the whole district is about 15 annas per acre, one of these holdings will be about 12 acres in extent. It will be seen that there are a considerable number of good-sized holdings, thus:—

Average holding about 12 acres.

9,602 holdings, each of an area between 30 and 50 acres.
4,628 holdings, each of an area between 50 and 100 acres.
1,199 holdings, each of an area between 100 and 250 acres.
152 holdings, each of an area from 250 to 500 acres.
33 holdings, each above 500 acres in extent.

4. It is true that in some instances a holding may be held in a joint tenancy by two or more persons, but on the other hand several of the smaller holdings may be held by one person.

5. At the last census in 1871, the population of the district was 1,763,274, or 237·3 per square mile, consisting as follows:—Hindoos, 1,715,081; Mahomedans, 36,026; Christians, 12,067; others, 100. Of Europeans and Eurasians, there were

were only 595 in the whole district. Of the entire population, 942,555 persons were classed as agricultural. Of the 537,000 males entered in the occupation lists, 256,130 were cultivators, and 138,679 were labourers; of the latter, three-fourths were employed in connection with land. It will be noticed that there were about 40,000 more persons classed as cultivators than there were ryotwary leases; it is probable that many of these are tenants on the Zemindary and Inam lands, and sub-tenants holding land under other ryots on the share system.

:eat increase in e population.

The population of the district in 1851-52 was 1,153,862, but this included about 20,000 persons who inhabited the Neilgherry Hills; deducting these, the population of Coimbatore was in 1851-52, 1,133,862; the increase in the population in the last 20 years was thus 629,412 persons, or 55½ per cent.

Route; Method of Conducting the Inquiry, &c.

6. I began the tour at Pothanore on the morning of Thursday the 13th of January. From Pothanore I passed on to the town of Coimbatore, where I remained for some time. During the halt I was employed in inspecting the land in the vicinity, watered by wells and by the Noyel River, the Gaol Farm, the Municipal Gardens, &c. &c. On the 27th I left Coimbatore for Mettapollium; on my way, I stopped at Goodaloor, from the evening of the 27th to the morning of the 1st of February, and visited several of the neighbouring villages, amongst others, Goundenpollium and Naickenpollium. I reached Mettapollium on the 1st of February, and remained there until the 7th, engaged in inspecting the neighbouring country and the land on the banks of the Bhowany, both to the east and west of Mettapollium; I also, at the same time, inspected the coffee estates situated at the foot of the Coonoor Ghaut, and the cultivated land around Kullar. From Mettapollium I passed on to Annur, which place I reached on the 8th. During the two days I was at Annur, I visited Vadakaloor, Varapollium, and Maitupollium. On the 11th I reached Avenashy, where I camped until the 18th. While at Avenashy I inspected the cultivated land in its vicinity, and made several short tours. On the 18th I started for Sattiamangalam Taluq. After seeing the cultivated land in the neighbourhood of Sattiamangalam, and visiting several villages situated within a few miles, I left that place on the 22nd for the town of Bhowany. On my way to Bhowany, I camped for a short time at Gopichettypollium. I remained at Bhowany until the 2nd of March, and inspected the wet land situated on the banks of the river, as well as the land watered by the Bhowany Channel, and visited several villages to which only "dry" land is attached. On the 2nd of March I started for Caroor, camping at Chavadypollium, Malayampollium, and near the Noyel River on my way; as this route followed very closely the Calingaroyen Channel, I had ample opportunities of seeing the cultivation dependent on it. I reached Caroor on the 4th of March, and while there inspected the land watered by the Cauvery Channel, and by the Ambravutty, and visited Nerur, Andankovil, Punjamathavy, and other places. On the 11th of March I left Caroor for Kongiem, and camped on the way at Paramathy and at Vellakovil. From Kongiem I visited Koundenpollium, Papireddypollium, Siven Malai, and some other villages. On the 17th I left Kongiem for Darapuram, and halted at Oothioor. When at Darapuram I visited Colinjivady, Nilambur, Nunjiampolliem, Alengiam, Condrasanpollium, Punjaputty, Ooppar, Varapollium, &c., and gave much time to an inspection of the land watered by the Ambravutty. On the 28th I started for Oodumulpett; on the way I halted at Thalavoypattanam, at Karathoolavoo, and at Thoongavy. From Oodumulpett I visited Bodipatti, Chinnaveerumpatti, and some other villages. On the 31st I left Oodumulpett for Pollachy, and halted at Gomungalam and at Thippumpatti. When at Pollachy I visited Vadugapollium, Auliar, Palaur, Cotampatti, and other villages. I left Pollachy on the 5th of April for Pothanore, and stopped at Sunthagoundenpollium, at Kanathoocadoovoo, and at Othikkalmundapum; at the latter place I inspected a site for the District Experimental Farm. While at Pothanore, I inspected another site which had been selected by the Collector for a District Farm, and I again inspected the land in that neighbourhood watered by the Noyel River. On the 11th of April I returned to my head-quarters at Madras.

7. It

7. It will be seen that I made almost an entire circuit of the district. I saw something of all the Taluqs excepting Collegal, which I found it impossible to visit without delaying my tour in the southern and more important parts of the district until too late in the season. Though unable to visit Collegal I met the former Tahsildar of the Taluq, who favoured me with much valuable information regarding its agriculture.

Made almost an entire circuit of the district.

8. The whole of my travelling was performed during daylight, so that I was enabled to see the country, and inspect everything of interest. I usually camped for a few days in places that appeared suited as centres, from which to inspect the neighbouring land, and from these I made short tours into the surrounding country. The distance apart of these observation centres varied from 15 to 30 miles. I usually visited the ryots at their villages; the inspection of the land belonging to these villages was performed in company with as many of the ryots as chose to accompany me. During such inspections various topics were discussed, bearing on the condition of the country around, the agricultural practice of the locality, &c. In some places the ryots came in large numbers to my camp. I did not trust alone to the information I collected at these gatherings, but availed myself of the frequent opportunities afforded while passing through the country, of picking up facts from the ryots whom I found engaged in the fields.

Method of conducting the inquiry.

General Appearance and State of the Country.

9. Around the principal towns the country is usually well wooded, and all the chief roads are bordered by trees, but throughout the district generally the landscape is exceedingly bare. In some places the rich growth of vegetation on the land irrigated by rivers and wells forms a redeeming feature in the landscape; however, the amount of land under the influences of irrigation forms but an exceedingly small proportion of the whole area. I was surprised to find the banks of the chief rivers almost without trees. The Bhowany, a few miles above Mettapollium, has some fine trees growing near it, but these are confined chiefly to the lower portions of the valley; the higher slopes are generally covered only with low-growing bushes, chiefly acacias; further down between Sattiamangalam and the town of Bhowany the banks of the river are almost bare; the banks of the Ambravutty, of the Noyel, and of the Cauvery are equally destitute of trees. Most of the large jungle streams have on their banks narrow fringes of scrub jungle, but it is rare indeed that any good trees are met with in such situations. I saw but little natural forest during my tour, excepting that growing on the slopes of the Annamalay and the Neilgherry ranges. Of dense jungle, I also saw but little; I passed through several of the so-called jungles, but they are so exceedingly open a horseman could ride through them in almost any direction. These jungles consisted chiefly of acacia bushes scattered apart at wide intervals over the ground; the undergrowth is apparently kept in check by the cattle and goats of the ryots living in the neighbourhood; of pasturage there is but little in these jungles, the grasses chiefly met with being coarse reedy varieties, useless as fodder, except when quite young. These jungles would undoubtedly have been cleared long ago had the land possessed any value. A much worse description of jungle, and one which occupies far too extensive an area in this district, is that formed of the prickly pear. In some places energetic measures appear to have been taken to annihilate this pest, but there are still larger areas of land covered by it. Much good agricultural land has been rendered temporarily useless from having been taken possession of by the prickly pear. Ryots have done much to spread this troublesome pest by using it in so many instances for fencing purposes. In some parts of the district the fields are divided by belts of prickly pear sometimes of many yards in width. It has been denied that the ryots ever plant the prickly pear for fencing purposes, but I saw during my tour many newly-formed fences, and others in all stages of growth. Again and again I pointed out to the ryots the serious mistake they were making in allowing so much useful land to remain covered by this pernicous plant, but they seemed not to recognise the evil that arose therefrom, though when advised to plant trees for the supply of fuel for their own use, they invariably expressed how

Landscape very bare.

Large areas of land covered by prickly pear.

glad they would be to do so, could they but obtain the necessary land, and yet many of them had land growing prickly-pear that would have sufficed to provide all the fuel they ever could require for their ordinary domestic wants. But the overgrowth of prickly-pear is not confined to agricultural land, but extends to much of the waste land within and bordering many of the villages; growing under such circumstances it cannot but be highly pernicious to health, especially as the ground under prickly-pear is in such situations the refuse depôt of the village. In some places the ryots excused themselves for having large belts of prickly-pear around their fields, on the ground that they would not be permitted to remove these belts as they formed demarcation lines, or boundaries, but I have reason to believe that, if the ryots were really in earnest in a desire to get rid of the prickly-pear, they would experience no difficulty on the ground advanced. I was sorry to observe in many parts of the district that those entrusted with the management of the roads are blameable to some extent for the extension of the prickly-pear nuisance. On some of the roads, for miles on either side, at intervals of from 10 to 30 yards, I saw pits which had been dug in excavating road gravel which are now full of luxuriant prickly-pear. Many of these pits being situated so close together, the intervening land cannot be tilled, and this in time becomes covered with prickly-pear by the spreading of the plants growing in the pits. It seems a great pity to have agricultural land disfigured and injured by these gravel pits; to many of these roads margin drains would be of great service for carrying off water after heavy rain, and there would be no practical difficulty, in most instances, in obtaining the material needed for road repairs by cutting these drains, as the material appears to be met with generally very near the surface.

Prickly pear occupies land that might produce fuel trees.

Old gravel pits often are prickly-pair nurseries.

10. The general absence of plantations of fruit or fuel trees, and the almost complete absence of trees in the ordinary villages, shows how very unenterprising are the people. Of the occupied area, 2,200,000 acres, there are only 5,000 acres under plantations of this sort. It is true that the climate of Coimbatore is not particularly favourable to the growth of trees, but there are no difficulties to be encountered that cannot be overcome by the expenditure of a little labour, which it would be in the power of most ryots to afford, seeing that it would be chiefly demanded of them at the season of the year when they have but little work to do in their fields. Near the towns of Coimbatore, Darapurum, Bhowany, Caroor, and one or two others, there are many trees of very large growth; the mango trees, especially at Bhowany and Darapuram, were very fine. The production of trees over the district is, I think, essential to the well being of its agriculture.

General absence of trees.

Good trees are produced in the district.

11. As a beginning in tree planting, Government might establish a number of camping topes in different parts of the district; such topes should be situated at about 10 miles apart along the principal roads, and each should be provided with a well. These topes would afford hints to the ryots in tree planting, and, if placed under the charge of the officers of the village to which the land was attached, the expense of maintenance would be trifling; the topes would be remunerative in time, in the fruit rent, from the proceeds obtained for fuel, and the camping fees. In many parts of the district there are no public bungalows, and in other parts the public bungalows have been rented for private occupation. I found tent-life almost unendurable in the months of March and April, when the tents had to be pitched in open ground exposed to the full glare of the sun. In some places I had no choice but to pitch my tents on the roadsides, in order to secure such shade as the roadside trees afforded.

12. It is generally asserted by the ryots that during the past 30 years an immense area of land, which was covered with trees and bushes of a jungly growth, has been cleard, partly in view to the extension of arable culture, and partly to afford fuel for the railways, and to meet the largely increased domestic demand. I was shown large tracts of country, which the people declared was under jungle only 20 or 30 years ago.

13. It is certainly the fact that *upwards of* 700,000 *acres of land, which was growing jungle scrub and coarse grass, has during the past* 18 *years only been brought under the plough*, and this must have influenced the climate of the district, seeing that the land thus brought into cultivation is perfectly bare during two-thirds of the year. The people were unanimous in stating that the rainfall

Large areas of land cleared and brought under the plough during the past 18 years.

rainfall had been gradually diminishing during the last 20 or 25 years; in some places they appeared to connect this diminution in the rainfall with the denudation of the country, though this was the case only in occasional instances. The evidences brought forward of the smaller rainfall during the last few years in comparison with that of the earlier part of the period before mentioned consisted chiefly of facts relating to the flow of certain jungle streams. I was shown streams, which now cease flowing invariably before the end of December, that 20 or 30 years ago were said to have flowed regularly up to the end of February. This matter, I think, demands the serious attention of all interested in the welfare of the country.

Gradual dim nution of rainfall.

The flow of streams good evidence of rainfall.

14. I am aware that it is asserted that the rain registrations made during a great number of years in this Presidency show no perceptible diminution in the rainfall, but, if this is the case, it must be remembered that these rain registrations have been made for a long period only at a very few places; that, until lately, the rain gauges used were imperfect, and the observers untrained, and that the localities in which these registrations were made were generally well wooded, being in the most instances the head-quarters of a district. *Rain registrations made in a well-wooded part of a district are not likely to show the effect produced by the denudation of another portion* 20 *or* 30 *miles distant.* It is well known how greatly the fall of rain is influenced by local conditions. At Sydapet, the rainfall differs from that registered at the Madras Observatory, though the distance between the two places is only five miles.

Rainfall registrations made in a wooded part of the district not applicable to whole area.

15. On most occasions when I met an assembly of ryots I directed attention to the great importance of tree planting, in view to the production of fruit and of fuel, the improvement of the climate, and the protection of live stock by affording shelter during severe weather, &c. But though the people generally agreed with me in the views I expressed, they evinced but little desire to carry them into effect. In one place, after addressing a large assembly of ryots under the shade of a tree, I was informed by a ryot, and the rest appeared to agree with him, that trees would not grow in that locality; I immediately asked what had caused the tree to grow under which we were then standing, and they replied that "it had come by itself;" as the tree was bearing seed at the time, I advised them to collect the seed and to plant it with due care, under the necessary conditions to ensure germination, but they protested that it would be quite useless to sow the seed, for "the tree only came by itself."

Great ignorance regarding tree culture.

16. I am convinced that if proper means were taken there would be no difficulty whatever in clothing with trees the greater part of the district where trees are needed, but to produce this result the ryots living in these places must be distinctly informed that they must plant and rear a certain number of trees for each acre of land under occupation, or that the State will plant and rear the trees at the expense of the ryot. If the State is bound to support the ryot during famine seasons, it certainly has a right to expect that he will take such precautions as are in his power to make these famine seasons as less frequent as possible. On two or three occasions, when discussing this question at ryot gatherings, the people said that if Government ordered them to plant and rear trees they would do so. It would, I think, be doing a kindness to the people to compel them to plant a certain number of trees on all their holdings where trees are needed, the trees, of course, to be the property of the people who plant and rear them, but restrictions to be laid down as to felling, &c. The trees need not interfere to any extent with the area of land under cultivation. There is all over the district where trees are needed sufficient waste land to produce the trees required. In speaking of "waste" land I do not use the word waste as it is understood in the Revenue classification, but in its ordinary sense; there is a very considerable area of the so-called cultivatable land which is, to all intents and purposes, waste, and which might be cropped with trees.

The State should compel the ryots to grow trees.

Land available for growing trees without interfering with arable land.

17. I have mentioned that the landscape of the district is exceedingly bare, but this conveys but an imperfect impression of the actual appearance of the country. In the unirrigated tracts there are but few spots on which the eye can rest with pleasure. From rising ground in many places no tree can be seen for miles, excepting, perhaps, those bordering a chief road. Much of the arable land is lying untilled, temporarily abandoned, and this land has a very untidy

Country very bare.

No evidence of enterprise and industry.

untidy appearance from the bushes and tufts of wild vegetation which spring up on it. In passing through the country I looked in vain for those evidences of enterprise and industry which are supposed to be characteristic of small farming. Everywhere were evidences of neglected opportunities. In Ireland, when on a tour of a kind somewhat similar to that I am now referring to, I was frequently shown most satisfactory evidences of what can be done by peasant cultivators towards the improvement of land; again and again I saw improvements which could have been effected at a moderate cost by no other means, and which were amply repaying the enterprising people who had made them; and similar experiences are common in most European countries. The ryot, in his management of land, falls far short of the peasant cultivator of most other countries.

Wells sunk and irrigatable land laid out at the cost of the ryot.

18. I do not lose sight of the fact that, in some places, the ryot has done a good deal more for the land than merely to perform the acts of cultivation; the wells have, I am aware, been sunk entirely at the expense of the ryot, and the terraced land under irrigation has also been laid out at his cost, but the total area of land in this district, influenced by these improvements, is not 200,000 acres, leaving 2,000,000 acres of occupied land altogether untouched by such improvements. It has been said that a peasant cultivator, when holding land on a secure tenure, will convert a wilderness into a garden, but that such is not always the case is amply evident from the condition of much of the agricultural land in this district. I have long held the opinion, and my experience in this country has amply verified it, that security of land tenure alone will not suffice to ensure good farming.

Bad sanitary state of the villages.

19. The condition of most of the agricultural villages is very unsatisfactory. In most civilized countries the village is associated with all that is healthful and pleasant, but the majority of the villages I passed through during my tour are characterised by conditions quite the reverse of these, and this was specially noticeable after my brief sojourn in the town of Coimbatore, the sanitary state of which has reached such perfection. Not only do most of the villagers live in wretched hovels in which it is almost impossible that good health can be secured, but, from the untidy and dirty habits of the people, everything around these hovels tends to the production of ill-health. I am aware that many of the inhabitants of these villages have nothing to spend further than suffices for bare existence, but I am also aware that most of these people have, during the long dry season, a great deal of unoccupied time at their disposal which, it might reasonably be expected, they would utilise in improving their dwellings and the state of the surrounding ground. If it is true, and I have every reason to believe that it is, that the working members of these village communities lose, on the average in the year, from four to six weeks' labour earnings, from sickness produced by the bad sanitary conditions of these villages, the people would have great cause for thankfulness if some measures could be devised by the employment of sanitary police or other means which would ensure better sanitary conditions. I speak thus of the villages from a very unpleasant personal acquaintance with many of them. In passing through the country, especially in the early morning, one of the first indications that we were approaching a village was a sickly odour of decomposing excreta. I consider that the bad sanitary conditions of most of the villages is *a great agricultural evil*. From the sickness that results, the people do not enjoy that robust health which is so essential for the proper performance of out-of-door agricultural duties, and frequently they are incapacitated for physical exertions at the most important agricultural season of the year.

The villagers have plenty of time at their disposal.

Working classes heavy losers from sickness.

Villages badly supplied with drinking water.

20. I camped near, and passed through, many villages, in which it was impossible to obtain any water fit for drinking. In many of these villages the chief water supply for the inhabitants was a tank-well which derived its water chiefly from the drainage of the surface excreta-saturated-land adjoining, whenever the rainfall was sufficiently heavy. Surely, in regard to the improvement of the water supply for drinking purposes, something can be effected; if the people cannot afford to pay the cost of making any needful improvements, they can themselves, at any rate, afford the labour. Each villager had better work for one week in the year in aiding in the improvement of the sanitary condition of the village than that each working villager should lose from sickness at least from four to six weeks' wages in the year, and have his or her constitution undermined.

21. The

21. The villages to which irrigated land was attached were in most instances much superior to those just referred to. Not only were the dwellings larger and more substantial, but they were much more tidy and cleanly; however, these villages are but very few in number in comparison with the number of villages in the district.

Few resources for dependance in time of scarcity.

22. As far as could be learnt from observation, the people, generally, in the unirrigated parts of the district appeared to possess but few resources upon which to fall back in times of scarcity. The stack yards of villages to which wet land is attached, were, generally, well filled; but in the unirrigated parts of the country, I frequently travelled for miles without seeing a stack of any sort, and it must be remembered that, at the time of my tour, a very considerable proportion of the cereal crops had just been gathered. However, judging from the appearance of the crops that were then standing, it would require the produce of many acres to make a decent-sized stack.

Observations made of a country from a railway carriage misleading.

23. The general opinion I formed of this district was very different from the opinion I held of it before going on the tour. I had frequently passed on the railway through the portion of the district between Erode and Mettapollium, and I had also travelled along the line between Erode and Caroor; and, from what I had then seen, it appeared to me that the district was a flourishing one from an agricultural point of view; however, I now know that the railway line passes through some of the most favoured portions which are irrigated by the perennial rivers, Bhowany and Noyel. Between Erode and Caroor the Calingaroyen Channel accompanies the railway line almost the entire distance, and near Pothanore the water of the Noyel Channel, on the fertile land in the neighbourhood, produces a most luxuriant vegetable growth. Observations made of a country from a railway carriage when travelling at the usual speed, are often most misleading. I was particularly struck in regard to this, from having an opportunity of afterwards examining, in the fields, some of the crops, which I had seen from the railway train when going to Coimbatore from Madras. Not only do the crops appear much better than they really are, but the area under crop seems much greater than it really is; patches of irrigated land of two or three acres in extent are seen and noted, and the impression dwells in the mind while hundreds of acres of untilled waste pass unobserved.

The Farming of the Land Irrigated by Rivers and Tanks, &c.

Irrigated land but a small proportion of the district.

24. In the Coimbatore district irrigated land forms only about 4 per cent. of the land under cultivation, but it pays one-quarter of the entire land revenue of the district. The average rent derived from this irrigated land is about $7\frac{1}{2}$ rupees per acre, whereas the average rent of the dry land under cultivation is only about $14\frac{1}{2}$ annas per acre. The total area of land in this district irrigated by means of rivers and tanks is 106,187 acres, of this 10,490 acres is inam land and 7,075 acres is waste; the area of Government land under culture is only 88,622 acres. The following shows the irrigation sources: —

	Area, Acres.
The Cauvery River	4,158
„ Bhowany River	25,679
„ Ambravutty River	21,056
„ Auliar River	4,243
„ Noyel River	14,904
„ Jungle Streams	5,779
„ Rainfed Tanks	12,803
Total	88,622

25. I gave much attention to the chief rivers of the district. The Bhowany I met with first at about 10 miles to the west of Mettapollium, and I followed it down to several miles to the east of that town; I again met with it at Sattiamangalam, from which place I followed it to the town of Bhowany, where it joins the Cauvery. From Bhowany I followed the Calingaroyen Channel down to the Noyel River, about 12 miles to the north-west of the town of Caroor. I saw the Cauvery at Bhowany and again near Nerur. At Caroor I

met with the Ambravutty, which I followed for some distance; I again travelled along its banks in the Darapuram Taluq. The Noyel river I saw near the town of Coimbatore, at Payrur, at about six miles to the south of Avenashy, and again, where it joins the Cauvery. The Palaur and Auliar rivers I met with at the foot of the Annamalay hills, a few miles to the south of the town of Pollachy. At the time of my tour the Bhowany and the Cauvery were the only rivers in which there was a moderately good flow of water. The Noyel river was flowing only for a short distance beyond Payrur; lower down, at another place where I saw it, about six miles to the south of Avenashy, the bed of the river was dry in many places, while at its lower end, near the Cauvery, there was no water whatever. The bed of the Ambravutty, near Caroor, was dry, but further up, near Darapuram, and as much further up as I went, there was a small flow of water. The beds of the Palaur and Auliar rivers were nearly dry. The wet cultivation, under rivers in operation at the time of my visit, was therefore confined to the land watered by the River Bhowany and its irrigation channels, some land watered by a channel of the Cauvery near Nerur, a few blocks of land in the neighbourhood of Darapuram, watered by the Ambravutty, and the land in the neighhourhood of Pothanore and Coimbatore watered by the Noyel river.

26. It has been stated that the river irrigation supply in Coimbatore is thoroughly utilised as far as this is possible, but the results of my observations lead me to form a different conclusion. Irrigation water is the one great want of the district, and I feel convinced that no great difficulty would be experienced in increasing considerably the area of land under river irrigation. The drainage of nearly the whole district is towards the east into the Cauvery, which must, after heavy rains, receive immense volumes of water from the Coimbatore District, judging from the great width of the beds of the streams near their junction with the Cauvery, and the recent evidences they show of high floods.

Much of the Coimbatore water flows into the Cauvery.

27. It may be true that the drainage water from Coimbatore produces in Tanjore as good results as it could have effected in the Coimbatore District, but while Tanjore would not suffer to any serious extent from losing the water, Coimbatore would benefit very largely from retaining it, or the greater portion of it.

A great deal more might be effected with the water now available.

28. The area irrigated by river water might be very considerably increased with the water now available for irrigation, if the cultivators could be induced or compelled to use the water in a less lavish and wasteful way than is now universally the practice, where the only trouble connected with the application of the irrigation water is the raising of a sluice door.

29. The land under river irrigation is almost exclusively cropped with paddy; raggy is sometimes grown upon it, but this is only occasionally, and when there is any doubt as to there being sufficient water to mature a crop of paddy.

30. The largest quantity of paddy is produced in the Erode and Sattiamungalam Taluqs, under irrigation from the Bhowany river. The next largest producers of paddy are the Caroor, Darapuram, and Oodumulpettah Taluqs; in these Taluqs the Ambravutty supplies the irrigation water. During the official year 1874-75 there were 72,000 acres under paddy. There is nothing worth special notice in the cultivation of the irrigated land; it differs in no respect from the practice in other parts of the Presidency.

31. The usual practice when irrigating paddy with water supplied by gravitation is to apply daily a quantity sufficient to cover the ground to a depth of two inches; half of this, or one inch in depth, the ryots say is absorbed by the soil, and the other inch flows off upon the neighbouring land, the owner of which takes from the distributing channel another inch, in order that his land may be covered to a depth of two inches; he, in his turn, passes off half of the water to his neighbour's land. In this way the quantity of water actually consumed is a depth of one inch daily over the area under crop, or for raising and maturing an acre of five months' paddy a volume of water *one acre in area and twelve feet deep* is required. Such a deluge of water would ruin any ordinary land situated on the level, but fortunately for the cultivators of the irrigated

Large volumes of water required to mature one acre of paddy.

irrigated land, the water is, in most instances, at a much higher altitude than the irrigated land, and this has admitted of the land being laid out in terraces; in this way, the possibility of the irrigation water accumulating on or in the land to an extent to prove injurious, is provided against.

32. I am convinced that on most of the irrigated land, were the soil properly tilled and matured, there would be no difficulty whatever in producing as good crops of paddy as are now grown, with one-third, or, at the outside, one-half of the quantity of water now usually employed.

33. On terraced land when the soil is not properly tilled, not manured, or manured only with exceedingly small dressings, it undoubtedly pays the ryot to use the irrigation water *very* freely, *provided it contains silt.* In such cases the water, to some extent, supplies the place of the manure. The terraced paddy land is not likely to be brought into a swampy state whatever quantity of water is applied. The terraces are so many filter-beds placed in the form of steps, the highest being, of course, nearest to the irrigation source.

Silt supplies manu to paddy crop.

34. When the rivers are in flood, their waters, I am informed, contain a very large quantity of suspended silty matter, and at the time of my tour, though there had been no rain for two months or more, the water of each of the rivers, when placed in a vessel and left undisturbed for a few hours, deposited a distinct layer of fine silt. The beds of the rivers, as far as I saw, afforded but little evidence that much silt is brought down, but this absence of silt deposits in the river beds may, I think, be due to the rapidity of the current during the time of floods. A large amount of silt may be deposited on the land by the irrigation water from these rivers, and yet there may be but little evidence in the river beds that silt is brought down. A rapid current may prevent the deposit of the suspended silt, until the water reaches the field and becomes stationary. An enormous amount of silt is undoubtedly brought down into the low country by the rivers that rise in the Neilgherries, and the other high ranges of hills; the cultivators of land on the slopes of the Neilgherries know to their cost, what a quantity of fine soil is, during heavy rains, washed down the slopes into the neighbouring streams.

Irrigation water contains silt.

35. In one or two places where, at the time of my visit, the irrigation water used was almost clear, I found some luxuriant paddy crops, growing on land which had not received any manure for years, excepting a few cart-loads, per acre of the green plant of mudder and wild indigo. In these instances the crops may have been feeding on silt previously deposited, brought into activity by the irrigation water. It is, of course, possible for a water to be clear, and yet for it to possess highly fertilising properties indeed; a water may contain in solution plant food of the utmost value. As before noticed, the principal rivers in Coimbatore rise in the ranges of mountains which border the district, and as these mountains are formed chiefly of primary rocks in which potash felspar is one of the principal constituents, it is probable that the rain in passing over and through these rocks, may take up potash and carry it down into the streams below; and in this way, the irrigation water may contain a considerable quantity of potash, a mineral which enters largely into the food of all agricultural crops. Again, a clear water may contain a large quantity of carbonic acid gas, and this is the case, especially with the water of jungle streams which rise in and flow through land covered closely with rank growing vegetation. We know that the Coimbatore rivers obtain their water chiefly from such jungle streams, and we may reasonably take it for granted, that their waters do contain a large per-centage of carbonic acid gas. The great solvent properties of carbonic acid gas are well known; when carried into the soil by the irrigation water, it acts upon and sets free large quantities of previously inert plant food, and in this way contributes to the production of a good crop. Of course, there is a wide difference between the action of an irrigation water containing potash, and that of one containing only carbonic acid; the former supplies, directly, the material which aids in the production of the crop; the latter merely stimulates into activity the plant food previously in the soil, hence a piece of land irrigated by the former water may be maintained in a fertile state for years, while land irrigated by the latter becomes gradually poorer and poorer as each successive crop is removed. But a water may contain no appreciable quantity of either potash or carbonic acid, and yet

Clear water may possess fertilising properties.

Air necessary for the healthy growth of plants.

it may produce good effects when used in irrigation. Air is almost as necessary as water for the healthy growth of the roots of most plants. When irrigation water is properly applied, that is, when it filters down through the soil, it carries with it a large quantity of atmospheric air, the oxygen of which acts on the previously inert plant food and brings it into activity, in much the same way as carbonic acid.

36. My own impression is, that the good effect produced by the irrigation waters of this district is primarily due to the silt deposited on the irrigated land at certain seasons of the year; for I made frequent inquiries when visiting this land regarding the yield of the crops it now produces, and the yield of those it produced 20 or 30 years ago, and the invariable reply I received was, that the crops now produced yield quite as satisfactorily as those grown on the land 20 or 30 years ago. Now, if the good effect of the irrigation water was due only to the solvent action of carbonic acid or oxygen the water might contain, it is clear that the soil would have become less productive year by year as the plant food in the soil was used up by the successive crops.

37. I have said that in this district good crops of paddy might be raised by one-third, or, at the most, one-half of the quantity of water now usually employed, provided *the ryot manured and tilled his soil properly.* If the irrigation effects are due chiefly to the action of silt, it is clear that the less water the ryot uses, the less silt will his land get; from the ryot's point of view then, with such water, it is desirable to employ as much as can be obtained; but the question assumes altogether a different aspect when viewed from the stand-point of the State, which supplies the water, and which has 90 per cent. of its land altogether without water. In this country where irrigation water is so invaluable, and where, in some seasons, from its absence, so much land is unproductive, it is, I think, a serious mistake to allow irrigation water to be used so lavishly, merely that *the ryot may thereby be saved the trouble and expense of properly tilling and manuring his irrigated land.* If the State, in order to provide manure for the land of the ryot, is obliged to supply twice as much water as is absolutely necessary, it is clear that it is providing the manurial matters at a most excessive cost.

serious mistake allow irrigation ater to be used ishly.

38. To produce an acre of paddy, as I have already shown, a volume of water is required of one acre in extent, and 12 feet deep, or about 3,267,000 gallons; estimating that each gallon contains 10 grains of suspended silty matter, capable of being deposited on the irrigated land, this would represent a dressing of silt at the rate of about two tons, or about six cart-loads, per acre, a very liberal manuring for a crop of paddy:

39. The water of the Calingaroyen Channel, after a drought of several months' duration, was found, by Mr. Charles Benson, M.R.A.C., to contain three grains of silt per gallon. He examined two samples of the water, one from near the head of the channel, and the other from the portion of the channel near Erode; the former contained only three grains of silt per gallon, while the latter, which was taken at a place about 10 miles lower down the channel, contained five grains per gallon This extraordinary result was afterwards explained by the fact, that the sample from near the head of the channel was taken one day earlier than the other sample, and that there was in the interval, a fall of rain amounting to ·27 inches. If such a slight fall of rain as ·27 inches will add two grains of silt per gallon to the water, it will readily be understood, that during the monsoon rains, when the paddy crops are being irrigated, a very large quantity of silt must be in suspension in the irrigation water.

40. Of course, if only half the usual quantity of water was used, there would be a loss in the year, for each acre cropped with paddy, of one ton of silt, which would have to be made good from other sources, if the ryot would keep up the fertility of his soil.

41. The ryots who hold river irrigated land are generally in much superior circumstances to those who rent dry land only; their dwellings are much more substantial and roomy, and the people seem to be in comfortable circumstances. I was sorry, however, to observe that these ryots, who might be expected to be better

better farmers than their poorer brethren, practised a system of husbandry in no way superior to that followed by the poorest ryot in the district. The very circumstances which have tended to raise these men a little higher in the social scale than the poorer cultivators of dry land, have tended to produce results antagonistic to improved farming; for in most instances they, instead of cultivating the land themselves, sub-let it under an agreement for one or more years to under-tenants, who, rarely possess any capital excepting sometimes what is represented by two or three pairs of under-sized plough cattle. In different parts of the district there is a difference in the terms stipulated for tenancy; in some places the sub-tenant finds the working cattle, does the whole of the labour from seed-sowing until thrashing, supplies the seed, and such manure as is used, and in return he receives of the produce from one-tenth to one-third of the grain, according to the productiveness of the land, and one-half of the straw; the ryot, of course, pays the Government rent out of his share; when the ryot finds the plough cattle he takes the whole of the straw, and when he finds the seed he takes half of the straw. Very frequently the sub-tenant stipulates to give a fixed quantity of clean paddy for each acre of ground he rents from the ryot. As, in most of these instances, the sub-tenant's interest in the land ceases after the removal of the crop, it is not likely that he will do anything by adopting superior culture, or, by using manure, to improve the condition of the land.

Wet land farming in no respect bette than dry land farming.

Wet land sub-let t pauper cultivators.

42. The position of most of these sub-tenants is extremely bad; in a good season they but just manage to comply with the conditions under which they hold the land, but in most seasons they are unable, from the produce of the land, to pay to the ryot the stipulated quantity of grain, and to repay him, along with the interest, the advances of grain received for their daily support during the growth of the crop. The consequence is that most of these sub-tenants are deeply involved in debt to the ryot, and are practically his serfs. The ryot, in dealing with his sub-tenants, exacts fully the terms agreed upon; if the crop does not return as much grain as the sub-tenant promised to pay, the ryot takes the whole crop, and the balance remaining stands to the debit of the sub-tenant at a fixed rate of interest in grain.

Sub-tenant on wet land in bad circum stances.

43. As before noticed, good crops are produced on much of this river-irrigated land, but this is due entirely to the peculiarly favourable conditions met with on such land. I saw land which was said to produce annually in an average season in two crops from 1,200 to 1,300 Madras measures of paddy, without the aid of any manure excepting three or four cart-loads of the green plant of mudder of wild indigo. But the water expended on an acre of land in producing such crops would, under good management, have sufficed for the requirements of four or five acres of wheat or maize, one acre of which would have yielded as much human food as the acre of paddy.

The water expende on one acre of padd would suffice for four or five acres of wheat or maize.

44. The right of occupation of much of this river-watered land now commands a high price, sometimes as much as from 200 to 250 rupees per acre, while that of much of the adjoining dry land would not fetch more than 8 or 10 rupees per acre. I was shown some irrigated land for which 20 years ago the right of occupation was considered to be worth only 50 rupees per acre, but which now is valued at 200 rupees per acre; this great increase in value was not due to any improvements having been effected by the lessee or puttah-holder during these 20 years, but to the largely increased money returns now realised from such land. When the ryot has, at much personal labour or expense, converted dry land into irrigatable land, by altering its surface and laying it out in terraces, he has, of course, a perfect right, when transferring his holding to an incoming tenant, to demand the full value of the improvements effected; but when the increased value is due to causes over which he has no control, the State should, I think, share in the larger returns. In most instances the present high value of the right of occupation of this land is not due to any improvements effected by the occupying tenant, or by any of his predecessors, but to the great increase in the population, and the consequent increased local value of agricultural produce. When the right of occupation of irrigated land, situated in ordinary agricultural localities, commands rates out of all proportion to what would represent a fair return on the capital originally sunk in converting the land into irrigatable land, it is clear that the rent paid by such land must be *very moderate*. In many places the annual Government

High price at whic right of occupation of river-irrigated land sells.

Government rent for such land is about 9 rupees per acre for one crop, and 12 or 13 rupees per acre for two crops; if such land will yield in two crops, say 1,000 Madras measures worth 50 rupees, the net return to the ryot is a very handsome one.

The Farming of the Land Irrigated from Wells.

45. In 1871–72 there were in the Coimbatore district 57,437 wells, of which 49,222 were in good repair and in full use; assuming that there are now in the district 50,000 wells, each capable of watering three acres of land, there will be altogether 150,000 acres irrigated from wells.

46. The wells are met with chiefly in the neighbourhood of the large towns and villages. From the presence of these wells the outskirts of many of the towns present a very different appearance to what is seen further out in the district.

47. From conversations with ryots regarding well-sinking, I learnt that many of them would attempt to sink wells if there was any certainty of meeting with water at a moderate depth, without the necessity of cutting through hard rock. I was shown several places where ryots had gone to much expense in attempting to sink wells and had failed. Well-sinking as conducted by the ryot is attended with great uncertainty, and as the wells cost frequently from 150 to 300 rupees, it will readily be understood that after half completing a well and expending a sum equal to, say one-half of its estimated cost, it is a very serious matter to a ryot to have to abandon the work.

any more wells ould be sunk if ell-sinking was tended with less ıcertainty.

48. Of course the greatest uncertainty attends the sinking of the first well in a locality, and there are but few cultivators willing to encounter the risk.

overnment should ad in well-sinking here there are yet o wells.

49. In tracts of country suited for wells, but which are yet without them, Government might, I think, set the example in well-sinking; if successful, the probability is that the ryots would follow the example and sink other wells in the locality, and in this way the general revenue of the district would be made more certain. To meet the interest on the capital outlayed in sinking these wells, a water rate might be charged on the land watered from them.

and Improvement ct.

50. I was surprised to find so little known regarding the Land Improvement Act, under which ryots could so readily obtain money on reasonable terms for use in sinking wells. I informed many of the ryots the terms under which they could, under this Act, obtain money for well sinking, and they generally expressed their readiness to sink wells if provided with money in accordance with the terms of the Act. Some considered that there should be a provision in the Act, under which the outlay should not be chargeable against the ryot when the further sinking of a well had to be abandoned, from hard rock being met with, or from the water-bearing strata being found to be too far down. They said that it would be a great hardship, if a man borrowed, say 200 rupees from Government, and after expending half of the amount in an unsuccessful attempt in well-sinking, that he should be called upon to make good the loss. I explained to them, that if in the place where it was proposed to sink a well, a well-auger was first used, to test the depth of the water-bearing strata, and the nature of the rock overlying it, there would be but little risk in sinking the well, but they still contended that Government should bear the loss when the sinking of a well had to be abandoned.

The employment of well-auger would emove many of he uncertainties ttending well-inking.

51. Of course there will always be some amount of risk attending the sinking of a well, but if the ryot makes the attempt in the place pointed out to him by an officer of Government appointed for the purpose, and it becomes necessary for any reason to abandon the work before completion, I think that the ryot should not bear the loss. It would only be in rare instances, if proper precautions were taken, that it would be necessary to abandon the work when only partially completed, and such losses might be recovered by the State, by slightly increasing the interest chargeable on money advanced for well-sinking.

52. There is, I think, but little probability of there being a large increase in the number of wells in this district as long as the sinking of a well is attended with a risk such as will frequently represent the loss of a sum, equal to a whole year's

year's income of a ryot; and a half or even 1 per cent. added to the rate of interest chargeable for money advanced by the State under the Land Improvement Act would be no hindrance whatever, to those desirous of sinking wells.

53. Of course in parts of the country where there are already many wells, great caution would have to be exercised in increasing their number, or injury may be done to those already existing from their water supply being lessened.

54. There are considerable tracts of country yet without wells in all parts of the district in which wells might be sunk, and where subterranean water is as likely to be met with quite as near to the surface, and in as large quantities, as in other parts of the country where there are wells.

Superstitious custom in selecting site for a well.

55. Superstition guides the Coimbatore cultivator in the choice of a site for a well; generally he procures a sheep and drives it to the land in which he desires to sink a well; he then pours some water over the head of the animal and sets it at liberty, it wanders over the ground and the spot of land over which it shakes its head, to get rid of the moisture is the place in which the well must be sunk. I could never get from any ryot any satisfactory explanation of the reason they had in following this ridiculous practice; they admitted when pressed, that the result of sinking wells in sites so selected, was often highly unsatisfactory. The prevalence of this superstitious custom shows what uncertainties attend well-sinking in this district, for the men who follow this practice frequently possess a good deal of common sense in regard to matters which daily occupy their time and attention. They select their site for the well in much the same way as men in other countries decide a course of action on the result of the throw of a coin. However, the Coimbatore custom is quite as sensible as the practice adopted in other countries, when the divining-rod is used in the search for water.

56. It is highly unsatisfactory, that an improvement such as the sinking of a well, should be attended with such uncertainties when it is in the power of the State, at a very trifling expense, to do away with many of these uncertainties.

Trial borings to be made by Government.

57. The ryots, when told that it was possible to bore down through the ground by means of an auger to the water-bearing strata were much delighted, and expressed their great desire that each taluq should be provided with one or two of these augers. I would strongly advise that a couple of augers should be obtained for use in the Coimbatore taluq; in the first instance, they should, I think, be placed in the charge of an intelligent Overseer of the Public Works Department; after a little practice, under different conditions he would be able to select the most suitable places for boring for water, which places might be marked by a stone, and the exact position noted on the village map, with information showing the nature of the strata passed through, and the depth at which water was found. After such experimental tests had been made, the ryots might sink the wells at any time, when most convenient, when labour and money are available.

Water-raising arrangement.

58. Throughout the district cattle-power is everywhere employed for raising water from wells. The water is lifted from the well in a skin bucket; to the bucket is attached a rope, which, at its other end, is fixed to the yoke of a pair of cattle; a roller or pulley is fixed about four or five feet higher than the discharging trough, and slightly over the well over this roller, or pulley, the rope travels as the bucket ascends or descends. The bullock path is a very steep incline. When raising the bucket the cattle walk down the sloping path until the bucket reaches the full height and discharges its contents, when the cattle are again backed up the slope, and the bucket again sinks into the water, to be again raised by the forward motion of the cattle, and thus the process is again and again repeated. This arrangement is certainly very simple; however, the cost of raising the water is very great. From experiments I made during my tour, and from the information I then gathered, I find that, when the water is to be raised about 20 feet, it costs the ryot two rupees for watering an acre of ground once, with an application of water equal to about 23,000 gallons, which is an average watering and equal to a rainfall of about one inch.

Cost of raising water by ordinary means is very great.

59. As an ordinary crop of cumboo, cholum, or, raggy, receives during growth

growth on the average from 10 to 12 waterings, it will be seen that the water costs the ryot from 20 to 24 rupees for each acre, of any one of these crops he produces on land irrigated from a well.

60. The following shows the cost of raising water from a well of average depth, by the water-raising arrangement just noticed:—

Depth of the water below the surface of the ground	20 feet.
Cost of the pair of cattle required	40 rupees.
Cost of earthwork, cistern, and woodwork	20 ,,
Cost of skin-bucket and rope	6 ,,
Duration of skin-bucket and rope	3 months.
Number of buckets emptied per hour	65
Contents of the bucket at the point of discharge	20 gallons.
Time occupied by the cattle in going down the slope	10 to 15 seconds.
Time occupied by the cattle in backing up the slope and making ready for return journey	45 seconds.
Day's work	6 hours.
Daily way of driver	2 annas.
Daily pay of water-distributer	1½ ,,
Daily hire of cattle (when hired)	6 ,,

The cost per day will be as below:—

	Rs.	*a.*	*p.*
Hire of cattle	–	6	–
Hire of driver	–	2	–
Hire of water-distributer	–	1	6
Interest, and wear and tear, at 10 per cent. per annum, on the capital invested, 66 rupees, charged over 250 working days in the year	–	–	5
Cost of replacing buckets and ropes, once in three months, charged over 250 working days in the year	–	1	2
TOTAL – – – *Rs.*	–	11	1

It takes, on the average, three days' full work to water one acre of land, the cost per acre is thus *Rs.* 2. 1. 3. When the ryot employs his own cattle, which is the usual practice, and drives them himself, which is also usual, the actual outlay, of course, will be less, but the amount saved will be but a poor return to the ryot for his labour and the labour of his cattle; and it must be remembered that as the work is severe, the cattle do not last long, and require to be replaced at sometimes very short intervals. The expenses cannot, therefore, be put at less than the sum I have mentioned. The working hours are generally from 7 a.m. to 10 a.m. and from 3 p.m. to 6 p.m. daily, that is, six hours in all. Assuming that the work, throughout the working hours is performed in a regular way, and that 65 buckets, each containing 20 gallons, are raised per hour, the total quantity raised during a day will be 7,800 gallons, at a cost of 11 annas 1 pie, or about 11,260 gallons for one rupee. This may be accepted as the average cost incurred for raising water from wells; the wells are, in some places, from 30 to 40 feet in depth, but in other places they are only from 12 to 15 feet deep, and I think that there are many more wells under 20 feet in depth than there are of a depth greater than 20 feet. There is in different parts of the district a considerable variation in the size of the buckets used; I measured some buckets that could only contain 10 gallons of water, and I measured others that would contain 25 gallons at the least.

Double Mhote.

61. I was glad to see in the town of Coimbatore, eight improved water-lifts at work, all of the kind known as the "Double Mhote;" they were made from a model supplied by the Sydapet Experimental Farm. I learn that there is every prospect that this improved water-lift will be adopted in this district. The experience gained with the lift by the Coimbatore municipality, has been of the most satisfactory character; the lift raises, when worked by one bullock, as much water as was formerly raised by two of the ordinary water-lifts, each worked by a pair of bullocks.

62. The following shows the capabilities of one of these improved water-lifts; the working data were obtained from the experiments made at Sydapet; but the calculations

calculations are based on the rate of wages, cost of materials, working hours, &c. prevalent in the Coimbatore District:—

Depth of the water below the surface of the ground	20 feet.
Cost of the bullock required	53 rupees.
Cost of timber, bricks, lime, and labour	100 „
Cost of the two skin buckets and the ropes	15 „
Duration of skin buckets and ropes	3 months.
Number of buckets emptied per hour	90
Contents of each bucket at the point of discharge	30 gallons.
Day's work	6 hours.
Daily pay of driver	2 annas.
Daily pay of water-distributer	1½ „
Daily hire of bullock (when hired)	4 „

The cost per day will be as below:—	*Rs.* *a.* *p.*
Hire of bullock	– 4 –
Hire of driver	– 2 –
Hire of water-distributer	– 1 6
Interest, and wear and tear, at 10 per cent. per annum on the capital invested, 150 rupees, charged over 250 working days in the year	– 1 –
Cost of replacing the buckets and ropes, three times a year, say 60 rupees, charged over 250 working days in the year	– 2 10
Oil, &c.	– – 6
TOTAL *Rs.*	– 11 10

The cost per day for working this machine is therefore 11 annas 10 pies. When working at the ordinary speed, 90 buckets are raised per hour, and as each bucket contains 30 gallons when at the point of delivery, the quantity of water raised per hour is 2,700 gallons; or, in a day of 6 working hours, the quantity raised is 16,200 gallons. For an expenditure of 1 rupee, 21,904 gallons of water can be raised to the height of 20 feet by the improved lift, against 11,260 gallons, raised for 1 rupee, by the old fashioned lift.

Great saving in cost of raising water by using the improved lift.

63. To irrigate an acre of land with the quantity of water generally used, the cost will be, by means of the old-fashioned water-lift, *Rs.* 2. 1. 3., or by the improved water-lift, *Rs.* 1. 1. 1.

64. I have mentioned before that a crop of raggy, cumboo, or cholum, when grown with the aid of well water, receives from 10 to 12 waterings; the cost then of the irrigation water for an area of one of these crops will be, when the unimproved lift is used *Rs.* 22. 13. 9., or, when the improved lift is used, *Rs.* 11. 11. 11.; thus showing a saving of about 11 rupees per acre; and the saving will be greater in the case of many other of the crops raised with water from wells from the greater quantity of water required.

65. We have in this district, as before noticed, 150,000 acres of land irrigated from wells by means of these unimproved lifts; if then it is possible to save 11 rupees on each acre of crop raised by substituting the improved lift for that now in use, a total saving might be effected amounting to at the least, 2,000,000 of rupees per annum, for it must be remembered that much of the land bears two crops in the year.

Enormous saving if improved lift generally adopted.

66. We often hear of the poverty of the ryot, and yet we find that in the district of Coimbatore alone, on the small area irrigated from wells, a saving in the annual expenses of the ryot could be effected, that in the aggregate *would be nearly equal in amount to the entire annual rent of the district payable to the State.*

67. Water, manure, more cattle labour, and more manual labour are imperatively demanded by 90 per cent. of the cultivated area. By adopting the new water-lift, the ryot will be able to water double the area he was previously able to irrigate; if he prefers not to extend the irrigated area of his holding, he will have cattle labour and manual labour set free for collecting and bringing manure to his land, and for the more thorough tillage of his soil, &c., &c.

By adopting the improved water lift, labour, &c., rendered available for other improvement.

68. Not only is it possible to reduce greatly the cost of lifting water from wells, but the water after being raised might be made to go a great deal further than it now does if proper means were taken. As a general rule, the soils of the ryot contain but a very small per-centage of organic matter, and the tendency of his farming is to reduce this small per-centage still lower. The

action of organic matter (humus) in the soil is well known, it enables the soil to take up moisture from the air, and to store up that moisture ready for the use of plants. An application of a quantity of water equal to half-an-inch of rainfall on a soil containing 5 or 6 per cent. of organic matter, will produce better and more continued effects than a quantity of water equal to one-inch of rainfall will on a soil containing only 2 or 3 per cent. of organic matter, other conditions being equal. In other words, if the soil were properly manured and tilled, the quantity of water that now suffices only for three acres, would suffice for six acres, and the effective work of a well would be doubled. There would be no practical difficulty whatever in increasing largely the organic matter in the soils; it would only be necessary that the ryot should use farmyard manure in manuring his soil, instead of burning the dung of his cattle, or that he should plough into the soil one or two green crops. The general use of cattle dung as fuel is the curse of Indian agriculture; not only is the soil deprived of so much direct plant food, but the physicial conditions of the soil are seriously deteriorated when it is cropped without the aid of organic manure. Mr. Schiffmayer, in his experiments, elsewhere reported, found that the soils of the Sydapet Experimental Farm had their powers of absorbing and retaining moisture increased 10 per cent. by the addition of 5 per cent. of organic matter.

69. Much more skill is exhibited by the ryot in the cultivation of the land irrigated from wells than in the cultivation of either river irrigated land, or ordinary unirrigated land.

70. The cropping of the land irrigated from wells is very varied. Cholum, cumboo, and raggy occupy the largest area; in some portions of the district, land irrigated from wells is cropped only with these crops; as before noticed the ryot recognises garden varieties of each of these cereals, and as he always sows these varieties on his land that is irrigated from wells, the crops have acquired a habit of early maturity.

71. As a general rule, the crops standing at the time of my tour on land irrigated from wells were good as regards length of straw and uniformity of growth, but the heads or ears were generally very small, and badly filled with grain.

Tobacco largely grown.

72. Tobacco is largely grown in the district, and it is raised almost exclusively on the land dependant on irrigation from wells. The area annually cropped with tobacco is about 20,000 acres. The crop is grown throughout the district. The climate of Coimbatore is generally well suited for the production of tobacco, but it is ill-suited for the curing operations; hence tobacco grown there should either be sent to a more genial climate to undergo the curing processes, or it should be cured in factories erected for the purpose in which the peculiar atmospherical conditions required may be secured.

73. The late Government Quinologist, J. Broughton, Esq., examined chemically a number of samples of tobacco, which had been produced in different parts of this district. The following are some of the results obtained:—

Where Grown.	Per Cent. of Ash.	Per Cent. of Carbonate of Potash in Ash.	Per Cent. of Nicotine.
Coimbatore	22·856	2·94	3·32
Ditto	22·606	5·64	4·95
Ditto	19·923	7·92	4·90
Pollachy	24·987	4·39	1·95
Moocasipoodoor	25·73	7·67	2·24
Coorchy	26·89	7·93	1·17
Poondoray Semoor	23·34	2·65	1·29
Aval	23·49	19·97	1·46
Monigumpollium	26·65	2·61	2·95
Madhally	23·45	5·33	2·32
Sattiamungalum (*A*)	17·09	14·74	2·88
Ditto (*B*)	21·34	8·87	3·74
Ditto (*C*)	25·14	9·14	3·02

It

It will be observed that the percentage of carbonate of potash found in the ash of the tobaccos, varied very considerably, and it is, it must be remembered, upon the presence of this salt in the tobacco in a sufficient quantity that its proper burning so greatly depends. Mr. Broughton also examined a sample of Havana and of Manilla tobacco which had been produced in the district; the result was as follows:—

Variety.	Per Cent. of Ash.	Per Cent. of Carbonate of Potash in Ash.
Havana - - - - -	22·55	6·18
Manilla - - - - -	23·25	10·25

The tobaccos contained only a very small percentage of nicotine, and their flavours were considered by Mr. Broughton to be very good. With reference to these tobaccos, he wrote in his report:—"I consider that these samples show that foreign tobaccos, if grown in suitable localities in South India, can be produced of their foreign quality. The Manilla tobacco, if it had been cured with care by a European or instructed Native would, I am convinced, have possessed the high qualities of foreign Manilla tobacco." These samples were produced in the Erode Taluq on an ordinary red soil. The best tobaccos are said to be produced in the Taluqs of Coimbatore, Erode and Sattiamungalum. I saw tobacco growing in all the Taluqs I visited and observed good crops and indifferent crops growing in all. However, the market value of the tobacco produced in the southern Taluqs is never so high as that of the tobaccos of the northern Taluqs. If ever the production and manufacture of tobacco becomes a Government monopoly in this Presidency, the district of Coimbatore would offer great facilities for the production of tobacco on a large scale. There are good tobacco soils in all the Taluqs, but the Taluq of Sattiamungalum would, I think, afford the best soils and the most favourable climate for the curing operations.

Coimbatore offers great facilities for producing tobacco on an extensive scale.

74. It is said that the red soils produce the best qualities of tobacco, and I should certainly prefer these soils as they are generally more friable and porous, and do not bake and contract during a slight drought to the same extent as do the black soils. The season in which tobacco is sown varies in different parts of the district, but, generally, August and September is the sowing season. The seed is usually sown in nursery beds and the young seedlings are transplanted out into the field when from six weeks to two months old. There is nothing worth special notice in the tobacco cultivation of this district. Ryots always endeavour to put their tobacco land in a good manurial condition; they fully recognise the exhausting nature of the crop and the demand it makes upon the soil. Tobacco land is usually manured by folding sheep upon it, and occasionally by dressings with village ashes. Tobacco land usually bears a crop of raggy in addition to the tobacco during the year. The harvest season for tobacco varies, of course, with the sowing seasons, but, over the district generally the tobacco harvest is in the months of February, March, and April.

Great want of uniformity in crops.

75. There is, perhaps, no crop grown by the ryot which indicates more accurately the condition of the soil and the character of the cultivation than does a tobacco crop. It was not unusual in going through the district to observe, almost side by side, crops that would probably not yield 400 lbs. of tobacco per acre, and others that might fairly be expected to yield from 750 to 1,000 lbs. per acre on soils apparently of the same class.

76. The tobacco crop, from the cost of the waterings it receives, is an expensive one; however the returns are good under satisfactory conditions. A crop of 750 lbs., which may be taken as an average one on fairly farmed land, will realise from 60 to 65 rupees; that is, after the leaf has been prepared for the market; and this, after paying the ryot for the labour of himself and his cattle, and for such occasional labour as he may employ, helps towards the payment of the rent of the holding.

 77. I saw

ured tobacco ways bad.

77. I saw some very well-grown tobacco in different parts of the district, but everywhere the cured tobacco was inferior. The advantages the district possesses for the production of the tobacco plant are nearly altogether lost from the treatment the leaf receives after leaving the field. The curing process is almost exactly the same as that followed all over the Presidency. There is, I think, no probability that a good marketable tobacco will be produced in this district as long as the curing is in the hands of the ryot. It is quite impossible that the ryot, with the very limited means at his disposal, can produce a sample of tobacco that can at all approach, in appearance or condition, the tobacco produced by the skilled agency and elaborate appliances employed in other countries.

Tobacco curing factories wanted.

78. In many parts of Coimbatore the curing of the tobacco produced would give ample employment to a factory, and several of these might, I think, be started with advantage. It is obvious that, if the curing operations of the factory began with the green leaf when newly harvested, the area of country from which the tobacco could be received would be much more limited than if the factory began operations on half-cured tobacco. The green leaf would not bear distant carriage, it is so liable to heat when full of sap; on the other hand the quality of a tobacco depends very largely upon the skill with which it has been treated in the early processes of curing.

79. Nearly all the tobacco raised in this district is cured under the verandahs of the ryots' dwellings, or inside their dwellings. Sheds are never erected purposely in which to cure tobacco. The first stages of the curing are performed chiefly out of doors, the leaves being suspended in various ways while drying. I saw in some places rows of castor oil plants, supporting lines over which tobacco leaves were suspended.

80. Much of the tobacco produced is sent to Malabar. It is said that a quantity of the Coimbatore tobacco is also forwarded to Trichinopoly, where it is used up with the tobacco produced there. Coimbatore tobacco sells for, when cured, from 5 rupees to 12 rupees per 100 lbs.

Tobacco cultivation might be largely extended.

81. There can be no doubt but that tobacco culture could be largely extended in this district; the climate is favourable for the growth of the crop, there are large areas of land suited for the growth of tobacco, and the special food of the tobacco, potash, is available in large quantities in the shape of saltpetre, which is produced to a very considerable extent in many places. One serious defect, universal in the tobaccos of Southern India, arises from the deficiency of potash in the soils on which they are grown; this deficiency could be remedied to a certain extent, by using saltpetre as a manure, this on decomposition, would afford nitric acid and potash, foods which are so largely consumed by the tobacco plant, when growing under favourable conditions.

hillies.

82. Chillies occupy about 15,000 acres of land in the year. They are grown principally in the Pollachy and Erode taluqs. The produce is consumed chiefly within the district. The crops that I saw were generally good. The return from one acre of land under chillies is very much less than the return from one acre under tobacco, but on the other hand, the expenses attending the raising of a crop of chillies, are much smaller both in the field, and in preparation for the market.

Sugar-cane.

83. Sugar-cane occupies about 3,000 acres of the area annually under crop, and fully one-third of the area is in the Coimbatore taluq. The crops of sugar-case that I observed were very good, and apparently well cultivated. The cane is usually milled where it is grown, and the juice made into jaggery. The process is rude and wasteful. I was shown some crops from which a yield of about 100 maunds of jaggery per acre was expected, worth about one rupee per maund. Land intended for sugar-cane is always well manured if the ryot can get this without much trouble. Certain land is regularly cropped every second year with sugar-cane; such land is said to have diminished in yield during the last 30 years from 120 maunds down to 80 maunds of jaggery per acre.

Sugar-cane land diminished in produce.

84. Sugar-cane is an expensive crop to grow, where the water has to be raised to a considerable height, as it is usually watered every third day, and is on the ground for about a year; still, the ryot who grows it is afforded regular employment

employment for himself and for his cattle, for which services he obtains reasonable compensation in the returns realised when the crop is sold.

85. Seeing that the district offers so many facilities in its climate and soils for the production of sugar, it is to be regretted that such a small area is cropped with the sugar-cane. Under a good system of farming, there would be no great difficulty in increasing the area very largely. But before the ryot can enter more largely upon the cultivation of sugar-cane, he must adopt a more rational system of agriculture. Sugar-cane cannot be produced under the "starvation system" which characterises the ryot's treatment of land; manure and thorough tillage are required in order to secure fair results.

The produce of sugar-cane demands good farming or good fertile soil.

86. The fact that while this district offers many facilities for the production of sugar-cane, it produces in the year only 3,000 acres on its 2,200,000 acres of occupied land, shows how low is the agricultural practice. In the sugar-cane the ryot possesses a crop which will, under fair average conditions, bring in a gross return of 80 to 100 rupees per acre, and yet he occupies 95 per cent. of his cultivatable land with crops that do not bring in a gross return of 12 rupees per acre.

87. The area annually under wheat is only about 2,500 acres, and nearly the whole is produced in the Coimbatore taluq. The variety cultivated is *Triticum Spelta*. It is a bearded wheat, and its grain is covered by an adhering husk. The crop is sown during November and December, and is reaped in February and March. Wheat is always irrigated from wells, generally about four times a month.

Wheat.

88. Coimbatore wheat is highly appreciated for its bread-producing capabilities. The large European population on the Neilgherries is supported almost entirely on wheat obtained from the Coimbatore district. The grain is admirably suited for making *rolong* with which the bread used by Europeans in this country is chiefly made. The grain is hard and gritty, and does not make a good flour, hence the common practice of making rolong from it.

Coimbatore wheat in good demand.

89. The wheat plant is very short, and the ear is small. The yield of an average crop is said to be about 400 lbs. per acre; that is of grain in the husk.

90. There would be no difficulty whatever in increasing largely the production of wheat in this district, provided a better agricultural practice prevailed.

Wheat production might be largely increased.

91. There is a considerable demand in Southern India for wheat at remunerative prices; and there are abundant facilities in the Coimbatore district for producing wheat on a large scale. All that is required is a better system of agriculture in which the soil will not be starved, but maintained in a good fertile state.

92. There is some need for the introduction of fresh seed, and there would, I think, be no difficulty in obtaining from Egypt, or from Southern Europe, a variety suited to the Coimbatore climate.

93. Plantains, saffron, sweet potatoes, coriander seed, onions, &c., occupy the remainder of the land irrigated from wells, but the area under each of these crops is small.

Plaintains, saffron, sweet potatoes, coriander, &c.

94. As before noticed, the farming of the land irrigated from wells is superior to the farming of the district generally. Irrigation water is more carefully used by the ryot when he has had to raise it to a considerable height; he then appreciates more fully its value, and accordingly uses it with care. During my whole tour, I do not remember ever having seen any land that was swamped by well water, in the way that is so common when the water used is supplied from a tank or a channel by gravitation.

The ryot when he has to raise the water from wells, appreciates its value, and uses it more carefully.

95. If the users of irrigation water supplied by gravitation could be induced or compelled to use it with the same economy that is practised in dealing with the water raised from a well, the state of the country would be very different to what it now is.

Ryots should be compelled to use river irrigation water as carefully as they use well water.

96. If a wheat crop can be raised in the district with a quantity of water equal to about a rainfall of 16 inches, there is surely something very wrong when the ryot is permitted to use, in raising a crop of paddy, a quantity of water equal to a rainfall of 144 inches. There can be no doubt but that an acre of land will, under wheat, produce as much human nutriment as an acre of land under rice.

97. The water of some wells contains mineral food in solution, and when such water is used its influence is greater than that of pure water; however, I do not think that the fertility produced on the land irrigated from wells is due to any extent to the soluble plant food contained in the water, for the ryots generally agreed in stating that their "garden land," which is the land watered from wells, is not productive unless manured. The active growth of crops on land irrigated from wells is due, I think, to the plant food being prepared and maintained in a form easy of assimilation by the growing plant, and to the energies of the plant being stimulated by the favourable physical conditions under which it is growing; the carbonic acid and oxygen brought in the irrigation water playing an important part in the conversion to an assimilable form of the raw plant food in the manure applied, and in rendering active the previously dormant food in the soil itself.

Well water acts on the food in the soil, and rarely supplies food.

98. Almost the whole of the manure the ryot ever uses is expended on the land irrigated from wells. It consists chiefly of village ashes, and weathered sun-dried cattle dung, but the general practice in manuring this description of land is to fold sheep on it during night, the animals being allowed during the day to graze elsewhere. The efficacy of the practice depending upon the quantity of excreta, solid and liquid, deposited on the land by the sheep during the night. The practice of sheep-folding is a good one, but in the hands of the ryot is not sufficiently developed. It is clear that there can be no increase in the manurial constituents of an arable soil, from the deposit on it of the solid and liquid excreta of sheep that depended for food entirely on the wild scanty vegetation produced on the soil during the dry season. Yet the efficacy of sheep-folding as a means of fertilizing the soil is universally admitted. However, in all civilised countries, when sheep are folded on land, they are provided on the land itself, with green crops produced by the aid of manure, and the sheep receive, in addition, a daily allowance of oil-cake, pulse, or grain, hence the higher fertilising value of their excrement. As sheep-folding is conducted on land in this district there is but a slight increase in manurial matters; the chief good resulting from the plant food being left in a form easily of assimilation by growing crops.

Sheep-folding for manurial purposes.

99. Sometimes land irrigated from wells is sub-let, but this is far from being the usual practice. When sub-let the sub-tenant pays the ryot or puttah holder one-fourth to one-third of the grain the land produces, the cultivating tenant retaining the remainder of the grain and the whole of the straw. Under such an arrangement, the cultivating tenant provides at his own expense, the cattle, seeds, manure, labour, water-buckets, &c., &c.; the Government rent is paid by the ryot who holds the puttah or lease. When the ryot finds the cattle, he usually gets one-half of the grain and one-half of the straw.

100. I have referred very briefly to the manuring of the land irrigated from wells, as I intend, when referring to the cultivation of the unirrigated land, to discuss the subject of manures more fully.

The Farming of the Unirrigated Land.

101. Of the total area of occupied land in this district, upwards of 2,000,000 acres is altogether unaided by irrigation water.

Large area of land altogether without water.

102. The following statement shows the rain-fall registered in the different taluqs during the past four years :—

Official Year.	Coimbatore.	Sattiamungalum.	Collegal.	Pollachy.	Erode.	Bhowany.	Pulludum.	Darapuram.	Caroor.	Oodumulpettah.
	Inches.	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*	*Inches.*
1871-72 - -	24·53	28·55	35·01	42·33	22·40	20·82	20·72	18·94	24·99	28·14
1872-73 - -	25·47	28·45	37·69	29·44	20·53	37·40	18·05	20·50	39·97	20·27
1873-74 - -	22·13	21·37	35·82	27·66	21·81	17·33	17·11	15·37	26·60	24·78
1874-75 - -	19·61	25·87	38·48	32·58	26·90	32·03	12·35	13·32	20·40	20·71
Average - - -	22·93	26·06	36·75	33·02	22·91	26·89	17·06	17·03	27·99	23·47

103. In Collegal and Pollachy the rainfall is fair. As a general rule, over the whole district the heaviest rainfall is in May, October, and November, and the lightest in December, January, February and March.

104. Dry crops are extremely precarious, and unfortunately it is upon the dry crops chiefly that the people must depend for food. On the better kinds of soils, fair results are obtained in average seasons ; however, the area of such soils is but small compared with the area under occupation.

105. Since 1857, the area of the unirrigated land has been increased 45 per cent. In the official year 1857-58, the area under occupation was 1,591,976 acres, of which about 85,000 acres was irrigated land, leaving 1,506,976 acres of land unaided by irrigation. In the official year 1874-75, the total area under occupation was 2,298,726 acres ; from this must be deducted the 85,000 acres of irrigated land, which leaves 2,213,726 acres of unirrigated land ; or there were, in 1874-75, 706,750 acres more of unirrigated land than in 1857-58.

Great increase in the area of unirrigated land.

106. I have before mentioned that, after deducting the land permanently settled, the land under Government forests, hill tracts, and "waste," altogether 830,720 acres, there remains attached to Government villages, under the ryotwary tenure, 3,925,760 acres ; of this, 1,725,760 acres is unoccupied, and pays no rent.

Large area of ryotwary land no paying rent.

107. The large increase in the area of rent-paying land would, of course, be a satisfactory proof of progress, were the land properly farmed ; for there can be no doubt but that, under fair cultivation, the inferior soils, in the dry climate of Coimbatore, would yield much more produce, when tilled, than if left to produce natural herbage for pasturage.

108. In this district as well as throughout Southern India, the unrented land has contributed, and does contribute largely to the maintenance of the rent-paying land.

The unrented land contributes largely to the support of the rented land

109. The revenue from land has been maintained by gradually bringing more and more of the unrented land under rent. Though the gross land revenue of the district has been increasing, the average rent of the unirrigated land has, during

Land revenue maintained by bringing more land under cultivation.

during the last 20 years, been gradually diminishing, as will be seen from the following statement:—

Official Year.	Total Area.	Deduct Area Irrigated.	Net Unirrigated Area.	Gross Rent.	Deduct Rent of Irrigated Land.	Rent of Unirrigated Land.	Rent of Unirrigated Land per Acre.		
	Acres.	*Acres.*	*Acres.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*a.*	*p.*
1857-58 - -	1,591,976	85,000	1,506,976	25,81,004	5,50,000	19,81,004	1	5	–
1858-59 - -	1,626,115	85,000	1,541,115	25,88,441	5,50,000	20,38,441	1	5	2
1859-60 - -	1,708,426	85,000	1,623,426	26,72,323	5,50,000	21,22,323	1	4	11
1860-61 - -	1,727,980	85,000	1,642,980	26,92,342	5,50,000	21,42,342	1	4	10
1861-62 - -	1,776,971	85,000	1,691,971	27,33,874	5,50,000	21,83,874	1	4	8
1862-63 - -	1,829,542	85,000	1,744,542	27,92,762	5,50,000	22,42,762	1	4	7
1863-64 - -	1,910,024	85,000	1,825,024	26,49,901	5,50,000	20,99,901	1	2	5
1864-65 - -	1,959,536	85,000	1,874,536	24,11,925	5,50,000	18,61,925	–	15	11
1865-66 - -	2,092,501	85,000	2,007,501	25,11,080	5,50,000	19,61,080	–	15	8
1866-67 - -	2,199,089	85,000	2,114,089	25,95,782	5,50,000	20,45,782	–	15	6
1867-68 - -	2,214,111	85,000	2,129,111	26,08,243	5,50,000	20,58,243	–	15	6
1868-69 - -	2,229,311	85,000	2,144,311	26,24,533	5,50,000	20,74,533	–	15	6
1869-70 - -	2,245,729	85,000	2,160,729	26,37,372	5,50,000	20,87,372	–	15	5
1870-71 - -	2,307,358	85,000	2,222,358	26,49,784	5,50,000	20,99,784	–	15	1
1871-72 - -	2,293,926	85,000	2,208,926	26,28,772	5,50,000	20,78,772	–	15	1
1872-73 - -	2,290,482	85,000	2,205,482	26,15,898	5,50,000	20,65,898	–	15	–
1873-74 - -	2,285,509	85,000	2,200,509	26,13,114	5,50,000	20,63,114	–	15	–
1874-75 - -	2,298,726	85,000	2,213,726	26,24,119	5,50,000	20,74,119	–	15	–

110. Not having figures showing the actual area under irrigation in each year during the period to which the statement refers, I have, in order to determine the area of unirrigated land, deducted in each year 85,000 acres, which is about the average area annually under irrigation, and to determine the rent of the unirrigated land, I have throughout the statement deducted 5 ½ lakhs of rupees in each year, the average income from the 85,000 acres of irrigated land. The area under irrigation is, I believe, almost exactly what it was 20 years ago, and the revenue from it has varied only slightly from the amount I have taken.

Decrease in the average rent of dry land.

111. It will be seen that the average rent of the unirrigated land has fallen nearly 30 per cent. in the last 18 years. The decrease is not, I think, due to any reduction in the rent, but to the large addition to the unirrigated area of inferior land, paying a low rent, which necessarily reduces the average rent of the whole.

112. Of course, the pressure of an increasing population will gradually force under culture more and more of the unrented land. We have seen that during only 18 years this increase has amounted to 700,000 acres, and we may expect that this gradual appropriation of the unrented land will go on until, probably, the whole is taken up for cultivation. Now, it is certainly far better that such land should be under tillage in districts circumstanced like this; *but, the absorption under tillage of the whole of the ryotwary land will destroy the resources upon which the ryot has hitherto depended so greatly.*

Appropriation of the rent-paying land reduces the resources of the ryot.

Large increase in area of tilled land, poor soils badly farmed, a cause for serious alarm.

113. Under the inferior agriculture practised, the recent large increase in the area under tillage is, I think, a cause for serious alarm; for, whenever an unpropitious season occurs, the cultivators of this newly added area, which is nearly always composed of inferior soils, have nothing whatever to rely upon, and they, as well as those connected with them, have to seek other means of support which, in some seasons, they cannot obtain except by Government establishing relief works. The 700,000 acres of land added, during the past 20 years, to the area under cultivation will probably be occupied by not less than 60,000 families.

Rude agricultural practice sufficient when good land is abundant.

114. As long as only the moderately good soils are tilled, a rude system of husbandry may suffice to meet the wants of the cultivators, but *directly the inferior soils are taken up for culture it becomes necessary that an improved agricultural practice should be adopted.* The land that has recently been added to the cultivatable area is undoubtedly very inferior, and it is being cultivated in precisely the same rude way as the better soils, of which previously the cultivated area chiefly consisted.

115. I saw large tracts of country which the ryots declared did not give more than about 5 bushels of grain per acre in the year; and, judging from what I saw of the growing crops, I should think that 5 bushels of grain would be as much as many

many of these soils would produce on an acre, under imperfect tillage and without manure; now, as 5 bushels of grain would not command more than 6 rupees in the local market, it will be seen that, after deducting rent, cost of seed, and cattle hire, or cattle keep, the ryot must get but a scanty subsistence in return for the labour he expends on such land, but this deplorable state of things is only what might be expected.

116. If it is necessary that these inferior previously rejected soils must be cultivated, it is clear then that a better system of husbandry must be adopted in order to get out of these soils a fair return; and I am convinced that, unless the agricultural practice in dealing with them is greatly improved, the State will experience greater and greater difficulties on the recurrence of each unfavourable season, in supporting the people dependent on the produce of these soils.

Soils of the district.

117. Considerable portions of the district are covered by black soils, and some large areas by red soils, but the prevailing soil is grey in colour, and is frequently intimately mixed with, and sometimes covered by, fragments of quartz rock, varying from a fine gravel to pieces of several pounds in weight. These grey soils have apparently been formed by the disintegration of the schistose rocks, gneiss, mica and hornblende, which cover so considerable a portion of the district. From their origin these soils are naturally poor, and when met with on high situations, where they have been subjected to the washing influences of flowing water, they have become very poor indeed from losing their clayey particles. A small area of country situated about five miles to the south of the town of Coimbatore is covered by a calcareous soil resting over a crystalline limestone and in the neighbourhood of Coimbatore a conglomerate limestone is met with near the surface, but the soils resting on it are generally very thin, and afford but little support to crops during droughts, a serious drawback in this dry climate. The land bordering the lower slopes of the Neilgherry and Annamalay ranges is, in some cases, composed largely of disintegrated rock washed down from the higher slopes, and is fertile. The soils that cover the lower ridges of hills, and the isolated conical-shaped hills which are scattered over the district, are generally very poor and thin, and in most instances almost altogether without vegetation. Considerable tracts of alluvial soil are found in the eastern and southern portions of the district bordering the large rivers, but these soils are generally under irrigation.

A large area of naturally poor soil.

The elevation and fertility of soils bear a close relation.

118. As a general rule, away from the slopes of the high mountains, the best soils are found at the lowest elevations; the soils appear to be worse and worse with each increase in elevation; indeed the soils of the district might almost be valued according to their elevation; those in the lowest situations being valued highest, and the value decreasing with every 100 feet of elevation.

Deep stirring by means of crowbars.

119. There is little worth special notice in the cultivation of this unirrigated land. The soil is everywhere only shallow ploughed, and the only plough used is that common to Southern India, which stirs the soil, but does not turn it over. In one or two places I saw some very good cultivation, which had been produced by digging the ground over with crowbars: by means of these crowbars the soil had been stirred to a depth of fully 12 inches. This cultivation is performed only on black soils, and during dry weather. Blocks of soil varying in weight from 10 to 20 lbs. are raised and turned over; after a heavy shower of rain these fall to pieces, and a fine tilth is produced. As the clods break down, the roots of grasses, especially of the Hurriallee, which are difficult to remove when the soils are under ordinary tillage, are freely exposed, and can readily be collected. The effects of this crowbar cultivation are supposed to last over 10 or 12 years. The expense of turning over an acre of ground in this way is great; I was informed that it took generally about 80 men one day to dig over an acre of ground, and that each of the men was paid two measures of grain for his work, which would represent a total cost equal to the value of 160 Madras measures of grain, about 10 rupees. The cultivation is, I think, very perfect, and leaves but little to be desired. However, the area of land thus treated in the year is exceedingly small; throughout my whole tour I did not see 100 acres in all undergoing this cultivation, and my tour was in the season in which this species of cultivation is generally performed.

 120. A considerable

120. A considerable area (about 300,000 acres) of the occupied land is annually under fallow; but this so-called fallow is widely different from what is known as fallow in other countries, for the land is, in most instances, left untouched by the plough or other implement during the whole period it is supposed to be under fallow. Of course, as the land during the period produces no crop, it is resting for a time, but it gains but little from those influences from which land benefits so greatly when fallowed in a rational way.

The so-called fallow land in this country is land temporarily abandoned.

121. Nothing whatever is known by the ryot regarding "rotation of crops" as this is understood in other countries; I say this advisedly, for I have taken some trouble in making inquiries. In some places I was informed that the ryots did follow a rotation in their cropping, but on making further inquiry, I learned that the so-called rotation existed only in the imagination of my informants. In one place where I made inquiries, I was informed that the so-called rotation was cholum followed by cumboo, in each year repeated again and again, as long as the land would continue to bear a crop. The ryots, of course, understand that certain crops make a greater demand on a soil than others; for instance, it is common to crop land with sugar-cane only every second year; while land is cultivated with cotton in successive years, over a long period. Again, crops requiring much rain are grown during the season of the year in which the rainfall is usually the heaviest, and crops that can be sustained during growth by a moderate rainfall aided by dew, are grown during that part of the year when the dews are heaviest; and the same in regard to temperature; some crops are grown only during the cold season when the temperature is low, and others only in the hot season. A rotation of crops is based on the following:—(1) each kind of crop takes up some particular kind of plant food, if any crop is repeated too frequently on a soil the special food on which it feeds will become exhausted in the soil; (2) certain insects always prey on a certain description of crop, and when this crop is grown too frequently on the same ground, these insects multiply to such an extent as to become seriously injurious to it; (3) certain crops grow in an upright position, and in the light open shade they afford, give great encouragement to the growth of weeds, while other crops form a dense shade over the ground and kill down the weeds; (4) some plants have short fleshy roots, and need for their healthy growth that the soil should be open and friable, and in a good manurial condition, while other plants have long and numerous fibrous roots, which enable them to live and thrive under conditions under which a short fleshy-rooted plant would almost starve. There are other reasons besides these given for the adoption of a rotation in cropping, but neither these nor those above given influence the ryot in the management of his land.

Nothing known of rotation of crops, as understood in other countries.

122. Nothing is more surprising at first to an agricultural observer in passing through this district, than the remarkable absence of weeds on the unirrigated land. I travelled over considerable areas of land almost without a weed of any kind; however, I observed also *that the untilled waste was almost as free from weeds.* Though I travelled several hundred miles through the district, frequently at a pace not exceeding 2½ miles per hour, I rarely indeed saw any people engaged in weeding the land. Sometimes, in a journey of 15 or 16 miles, I did not pass a single field in which there were any weeding operations going forward. The absence of weeds, on the cultivated land, cannot be attributed to the industry of the people. Annual weeds appear to be almost unknown, excepting on the land irrigated by rivers or from wells; the long, hot dry season effectually disposes of them. In several localities I saw land which had been lying untilled for some years, and which was, nevertheless, almost bare, and it must be remembered that, although I ended my tour in the hot season, it was begun in the cropping season.

Chief cereal crops.

123. The principal crops on the unirrigated land are cumboo (penicillaria spicata), cholum (sorghum vulgare), and raggy (eleusine coracana); these together occupy about 70 per cent. of the area of the occupied land.

Cumboo.

124. Cumboo is sown on the red and grey soils during the months of July and August, and is harvested in November and December; it occupies more of the unirrigated land than any other crop. It is grown most largely in Darapuram taluq, but all the taluqs produce a considerable area, excepting

Oodumulpett

Oodumulpett and Collegal. The grain of cumboo constitutes the food of a considerable proportion of the people of the district, and its straw is consumed by the cattle. Judging from what I saw, the crop is harvested only when *dead ripe*, and its straw, accordingly, will possess a much lower feeding value than it might otherwise possess.

Cholum.

125. Cholum stands next to cumboo as regards the area of land occupied. The white variety is most generally grown. It is sown and harvested in the same months as cumboo. Black or red soils are preferred for cholum. In all the taluqs a large breadth of ground is cropped with cholum; the largest areas are in the Pollachy and Pulladum taluqs. The grain of cholum, equally with that of cumboo, is used as human food in the district, while the straw contributes mainly to the support of the draught cattle during nine months in the year.

Raggy.

126. Next as regards area comes raggy, which occupies annually about 150,000 acres of land. Raggy is also sown during the months of July and August, and harvested between the middle of November and the end of January. Raggy is a very important food grain, and is in great demand, not only for local consumption, but for transport to the hills for the use of coffee-plantation coolies. Raggy is cultivated throughout the district, the greatest breadth of land under it being in the Collegal and Coimbatore taluqs; its straw is also highly valued as cattle fodder.

127. In a small portion of the district, where the rains of both monsoons fall, the sowing and harvest seasons are of course different to those I have mentioned. In localities so favourably circumstanced two crops are frequently obtained in the year; a crop of cholum with the north-east rains, and a crop of cumboo with the south-west rains.

Garden varieties of cholum, cumboo, and raggy.

128. The three crops just noticed are grown to some extent on land irrigated from wells. Ryots distinguish two varieties of each; they speak of "garden cumboo" and "field cumboo," "garden cholum" and "field cholum," "garden raggy" and "field raggy." There is a very marked difference in the time in reaching maturity between plants of these so-called "garden" varieties and those of the "field" varieties; the former reach maturity, on the average, in fully 20 per cent. less time than the latter. The garden varieties are generally matured about 15 weeks from the date of sowing, whereas the field varieties seldom reach maturity within from 18 to 20 weeks from the date of sowing. These differences in growth are due entirely to the differences in cultivation; the so-called "garden" varieties, being always watered during growth, have, from long habit, become rapid growers.

Cotton.

129. The cotton crop stands the next highest as regards area. The following statement shows the land under cotton during each of the past 22 years:

——	1853-54.	1854-55.	1855-56.	1856-57.	1857-58.	1858-59.	1859-60.	1860-61.	1861-62.	1862-63.	1863-64.
	Acres.	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*
Cotton -	113,919	115,527	135,920	91,053	113,663	131,711	120,086	132,233	88,910	132,684	207,646

——	1864-65.	1865-66.	1866-67.	1867-68.	1868-69.	1869-70.	1870-71.	1871-72.	1872-73.	1873-74.	1874-75.
	Acres.	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*	*Acres.*
Cotton -	157,856	110,635	115,529	119,247	117,680	121,288	142,118	142,237	178,660	195,307	193,464

130. The annual production of cotton lint in Coimbatore is estimated to be about 22,000 bales of 400 lbs. each. The consumption of cotton within the district is estimated at 5,000 bales, leaving about 17,000 bales for export. The cotton produced is chiefly sent to Beypore for shipment.

131. Very little cotton is grown in the northern and western portions of the district. The largest area is grown in the taluqs of Erode and Darapuram.

Dry clear weather good for cotton harvest.

132. The black and red soils are usually preferred for cotton cultivation, probably because these soils are capable of taking up and holding a large quantity of atmospheric moisture, which enables plants growing upon them to survive the effects of a long drought. Clear, dry, hot weather must be secured for the cotton harvest, in order to obtain a good yield of lint, both as regards quality and quantity. The weather experienced in Coimbatore during the months of January, February, and March is particularly favourable for the cotton harvest; but, from its extreme dryness, plants growing on soils, approaching in composition sandy soils, die off; hence, in order to secure his cotton harvest in this dry weather, the ryot is compelled to sow cotton on moderately retentive soils. Mr. Schiffmayer's experiments, at the Sydapet Experimental Farm, show that a black cotton soil is capable of holding more than one-third of its entire weight of water; and that it has, in a very remarkable degree, the power of absorbing moisture from the air; he found in an ordinary cotton soil 9·43 per cent. of moisture, and, in one of sandy soils of the Experimental Farm, only ¾ per cent. of moisture, after both soils had been equally air-dried; and, he found further, that the air-dried samples, on exposure to the atmosphere during night, absorbed, the black soil 1¾ per cent. of moisture, and the sandy soil only ¾ per cent.

Black cotton soil great power of absorbing and retaining moisture.

Calcareous soils yield well under moderate but regular rain-fall.

133. In portions of the district watered partially by the rains of both monsoons, I am inclined to think that the calcareous soils will, under the rude agricultural practice of the district, yield heavier crops of cotton than the soils on which it is usually grown. The celebrated crop, grown by a former Collector of Coimbatore, Mr. Wroughton, which, on 30 acres of land, yielded 25,000 lbs. of seed cotton, was produced on a calcareous soil resting on a crystalline limestone. Mr. Wroughton attributed the large crop to the effects of the favourable rains, which the land secured from its position directly opposite the Paulghaut gap, and therefore securing the benefits of the rains of both monsoons. I had an opportunity of inspecting this land, and would attribute the large crop to the quantity of lime the soil contains, quite as much as to the favourable climatical conditions of the neighbourhood. However, calcareous soils are not met with to any great extent, and such soils if situated in the drier parts would not be likely to produce good crops of cotton, unless aided by irrigation water. Both the black and red soils would, I am sure, yield very much larger crops of cotton if manured with lime. It is true that some of the black soil contains nodules of limestone, but the action of lime in this form is exceedingly slow and very limited, in comparison with the action of lime that has been prepared by burning.

134. Cotton is sown generally in the months of September and October, and the crops are gathered during January, March, and April; those I saw were very poor indeed; the people said that an average crop was from 200 to 250 lbs. of seed-cotton, which gave from 50 to 60 lbs. of clean lint. I certainly saw no crop that seemed likely to produce more than 70 or 80 lbs. of clean lint per acre, and I saw considerable areas of land under cotton, from which it seemed to me probable that the yield of clean lint would not be 50 lbs. per acre.

Traces of Bourbon cotton in the district introduced by cotton farms.

135. Coimbatore cotton is noted for its whiteness, but its staple is very short. I learn that there are yet traces in the cotton from some portions of the district of the Bourbon and New Orleans varieties that were introduced by the Government Cotton Farms upwards of 30 years ago. However, the traces are but slight; which, perhaps, is not surprising, seeing how cotton culture is conducted by the ryots.

Cotton land never manured, and only half tilled.

136. Cotton is grown year after year on the same land. Cotton land is *never manured*, and, not only is the seed and lint removed, but also the whole of the plant. The cotton seed is given as payment for cleaning the cotton, or it is sold; it is rare, indeed, that it is used for feeding the cattle attached to the land on which it was raised. Much of the seed is consumed by the cattle employed on the roads, chiefly by those employed in connection with the Neilgherry traffic, and a considerable quantity of the seed is sent to the Neilgherries.

137. Cotton

137. Cotton cultivation appears to be very unpopular. I was frequently informed by ryots that they look upon cotton as a *very unprofitable crop*. That this should be so is not surprising if, as is generally stated, the yield of clean lint throughout this district is on the average less than 50 lbs. per acre, for *the 50 lbs. would not be worth more, in an average season, than 10 rupees*; and it must be remembered that, unlike the majority of the crops grown by the ryot, the cotton crop yields no fodder for cattle, while it is an expensive crop to harvest. I inquired frequently from the ryots why, if the cotton crop paid so badly, they occupied their good soils with it to such a large extent; their general reply was that they grew the cotton in order that with it they might pay the assessment on their land. I asked why they could not grow grain, which would give a larger money return on land of the quality required by cotton. In reply, they said that if they grew nothing but grain, *they would have nothing wherewith to pay Government rent, as they and their families could and would consume the whole produce of the land*, they having to content themselves at present with only two meals of food per day instead of three; *that, as they could not eat cotton, it was therefore available with which to raise money for paying their rent*. They asserted that most of the ryots who hold less than 10 acres of dry land, could consume in their own families all the grain their land produced. I asked how men who grew no cotton whatever managed to live and pay their annual rents. To this they replied that men who had no cotton land frequently had wells, and with the aid of the well-water, they grew tobacco, chillies, &c., and by the sale of which they raised money to pay the rent; and where there were no wells, the cultivators bred cattle for sale, from the proceeds of which they obtained money to pay the rent. There is, I think, a good deal of truth in this; however, it should be remembered that under the system of barter practised, the ryot can with grain procure everything he needs as readily as if he had the money the grain represented; hence his domestic demand for grain may be much larger than would suffice for the actual food of his household. In the open market, cotton is as easily bartered away; but for the every-day wants of the family, cotton is not nearly so acceptable an exchange as grain.

Cotton cultivation unpopular.

138. On an ordinary holding of 10 acres of unirrigated land, farmed in the usual way, the crop would not yield more than 1,500 Madras measures of grain in the year, which, deducting 10 per cent. for waste, &c., would represent an allowance during a year, of about $3\frac{3}{4}$ measures per day. In the Coimbatore gaol, the food allowed to each male adult consists daily of—

	Ounces.
Cholum	24
Dholl	2
Mutton	5
Vegetable	6
Salt and condiment	5
Total Daily	42

The total allowance of food is 42 ounces, but it must be remembered that the grain is without husk, adding this, the total daily allowance amounts to fully 46 ounces, which would be about the weight of $1\frac{1}{5}$ measures of cholum or cumboo, which would not contain so much nutriment as the gaol allowance; in a family of two adults and four children fed on cholum or cumboo, the daily consumption at $1\frac{1}{5}$ measures for an adult male, and four-fifth of a measure for an adult female, would be for the parents two measures and about $1\frac{1}{5}$ measures for the children; total daily consumption $3\frac{1}{5}$ measures. From this it would appear that the produce of the 10 acres would be just sufficient to feed the family throughout the year, and leave a trifle for bartering for cloths, &c., if the members of the family were as well fed as the convicts usually are; but in that case there would be nothing available for the payment of rent, &c., hence the necessity for restricting the diet to two meals in the day; and in this way setting free one-third of the money value of a full diet for the payment of rent and the other charges which even the humblest ryot has to meet. It will be seen thus, that there are good grounds for believing the statement made by the ryots, noticed in the preceding paragraph.

139. Cotton might be produced to any extent in the district of Coimbatore; the climate is admirably suited for cotton culture, and there are large areas of soils, which would produce it heavily under good farming.

Pulse crops.

140. The next important crops are the pulses, Horse-gram (dolichos uniflorus), Mutchehcottay (Lablab vulgaris), Bengal gram (cicer arietinum), Black gram (phaseolus roxburghii), Green gram (phaseolus mungo), Dholl (cajanus indicus). Together these pulses occupy annually about 220,000 acres of land. Horse-gram is the most important; it occupies about three-fourths of the entire area under pulses. Horse-gram is grown to some extent in all the taluqs, but chiefly in those of Pulladum and Coimbatore. There is a large demand for this pulse for the hill markets. Mutchehcottay occupies the next highest area, about 25,000 acres; it is grown chiefly in the taluq of Darapuram. The area under the other pulses referred to, is in each instance about 10,000 acres annually.

Horse-gram.

Shamay, Tenney, and Varagoo.

141. The cereal crops Shamay (panicum miliare) Tenney (panicum italicum), and Varagoo (panicum miliaceum) are grown to some extent. Together they occupy, in the year, about 150,000 acres. Shamay is grown in all the taluqs, but chiefly in those of Coimbatore and Pulladum. The cultivation of Tenney is confined almost entirely to the Coimbatore taluq, and that taluq also produces the largest area of Varagoo.

Oil producing crops.

142. The area annually under crops that produce seed yielding oil, is about 80,000 acres. The varieties chiefly grown are Gingelly and Castor, the former occupies about 55,000 acres, and the latter about 25,000.

143. Several other crops are grown on the unirrigated arable land; but from the small area they occupy, they are not of much importance.

Grass land.

144. An exceedingly small proportion of the occupied area is under grass. I saw some fair pasture near Othikkalmundapum in the Coimbatore taluk, and also a few patches of middling pasture in the Pollachy and Kongiem taluqs; but elsewhere in the district, excepting on the slopes of the Annamalays and Neilgherries, on the banks of the larger rivers, and on the margins of irrigated land, I saw nothing that could be called "grass land." Over the greater part of the country, there is not in each 1,000 acres of occupied land, more than one acre under pasturage.

Almost entire absence of pasture land.

145. The almost entire absence of pasture land is a serious defect in the agriculture of this district. The temporarily abandoned arable land is recognised as "grass land" in the revenue classification; this is, I think, a grave error, for it is calculated seriously to mislead. In all countries "grass land" is understood to be land which is covered by grass, either throughout the whole year, or during a considerable portion of the year. Now much of the so-called grass land in the district is altogether without grass, being almost as bare as the highway. A country which has a large area of *grass* land, is in a much safer condition than a country in which all the land is under arable husbandry.

146. We are told that "grass land" occupies, at the least, 10 per cent. of the occupied land of this district; such a statement does no harm when it is understood that this so-called "grass land" may be land which is altogether destitute of grass, but, without this special knowledge, the statement is certainly misleading. I saw a good deal of this so-called "grass land," and much of it would not, I am sure, yield a barrowful of grass, roots and plants included, per acre. The season had certainly been an unusually dry one; however, this would not account for the poverty of vegetation on the land.

147. In some instances land is specially set apart by the ryot for the production of grass. I saw some of this land which had been so reserved for periods varying from 10 to 30 years, and in no instance did I see anything approaching a sward. In most instances the grass grew in low tufts, which were scattered over the ground at distances of from six to 12 inches, the intervening spaces being quite bare. The grasses seemed generally to be perennial species; I seldom saw annual grasses or other annual plants growing amongst these grasses. I saw one piece of pasture-land which had been under grass for more than 30 years, and I am quite certain that if the whole of the produce on the land was *scraped* off, it would not have amounted to 200 lbs. per acre.

148. The ryot never manures his pasture-land, and he crops it incessantly with cattle, sheep, and goats as long as these animals can obtain a scanty support on it. The only time when this pasture-land is allowed rest is during and after heavy rain, when the grass which then springs up is considered to be noxious

noxious to live stock. The grasses are thus never permitted to produce seed, or only to a very limited extent, and hence much of the ground remains bare.

149. Ryots know nothing whatever about raising grasses from seed. When pasturage is desired, a piece of arable ground is left untilled, and in the course of a few years it becomes covered here and there with scanty tufts of herbage. No attempts are ever made, by planting the roots of grasses, or by sowing the seeds of grasses, to improve this scanty pasturage.

150. Not only are the circumstances bad under which land is laid down to grass, but the whole of the subsequent management of the grass is the very opposite of that under which good results might be achieved. Land when once covered by a scanty pasturage, such as I have described, is abandoned, as far as acts of husbandry are concerned.

151. The consequence of this mismanagement of the grass lands is a serious deterioration in the live stock. It would be impossible that anything else but deterioration could result to live stock raised on these exhausted grass lands; if the grass does not in itself afford the food required by the stock during growth, and the special food required is not supplied by other means, the *result must be an animal of stunted and imperfect form.* Ryots speak with pride of a period 20 or 30 years ago, when they possessed fine breeds of cattle and horses, the loss of which they attribute to the almost total disappearance of grass in the cropping of the district.

152. Ryots complained bitterly about a change in the assessment of land, made some years ago, under which most of their best grass lands were brought under the plough. I have not been able to procure any exact data, but the assertion generally made was, that before the change in question took place ryots were permitted to hold grass land at one-fourth of the rent paid for tilled land, without fear of any one taking the land from them. I understand, from information afforded me by the Board of Revenue, in their Proceedings, No. 3044, of the 2nd December 1876, that ryots are still permitted to hold the so-called "grass land" at one-fourth the annual rent payable for their arable land, *provided no person is willing to take up the land for arable culture at the full rent.* The effect of these rules is to restrict grass to such soils as are not, in the estimation of the ryot, competent under arable culture to afford even that wretched return with which he is usually satisfied, and *to induce the breaking up of grass land whenever its condition is such as to promise a good return under tillage.* Under circumstances such as these, it is not surprising that good pasturage should be unknown.

153. To produce a good pasture is a difficulty even in England, where the climate is all that could be desired for the growth of grass. In that country, the soil intended to be laid down under pasture is prepared in a most elaborate way: seeds of the varieties of grasses likely to succeed best on the special soils to be sown are selected, and are sown under conditions calculated to secure good results, the soil being previously put into a good manural condition. In the after-management the greatest care is exercised.

154. In Great Britain much money is expended on labour and manure, under skilful management, in the laying down of land under grass. There is perhaps no work of the farmer which demands to be more thoroughly performed than that connected with the laying down of land under grass for pasture; and yet, in this country, with its unpropitious climate, the production of pasturage is supposed to demand nothing from the ryot, but to result from natural agencies, which are not one-hundredth part so powerful for good in the direction required than are such agencies in England.

155. Such pastures as we have in England could not be produced in Coimbatore on the unirrigated land, but moderately good pastures could be produced by the ryot if he adopted a better system of husbandry.

156. On the land watered by wells, there would be no difficulty whatever in producing good pasturage; there are many grasses well suited for cultivation under such condition as could be afforded. If the ryot could be induced to lay down under grass annually a portion of his land irrigated from wells, and to graze this land by his live stock, the soil would be improved for the

next two or three succeeding crops, and on the removal of these the land might again be put under grass; or some of the vast volume of water wasted on the paddy crop might be diverted to land on which grass might be produced. The extraordinary crops of grass produced in the neighbourhood of Madras under occasional irrigation shows what can be done in this direction.

Unirrigated land diminished in productiveness 30 per cent.

157. Throughout the district, the ryots agreed in stating that the unirrigated land has diminished in productiveness fully 30 per cent. during the past 25 years. Many of the men whom I consulted possessed river-irrigated land, as well as unirrigated land, and as these men, without an exception, stated most positively that there was no change whatever in the productiveness of the river-irrigated land during the period in question, we may, I think, accept their testimony as true, especially as everything tends to support its truthfulness.

158. I took special pains to sift statements made regarding the deterioration in the fertility of the land, and I could come to no other conclusion but that *this deterioration has taken place, and to a very alarming extent*; while it appeared to me equally certain that the influences which have brought about this result are not only still in operation, but are now operating in a much more intensified form.

Decrease of reserved area and increase of tilled area.

159. I have before pointed out that the large area of land which, previously to 1855, was untilled, was the reserve which enabled the ryots to treat their arable land in a somewhat better way than is now the usual practice, chiefly by enabling them to keep more stock.

Great diminution in the live stock of the district.

160. Everywhere where I went the ryots declared that there has been a great diminution in the live stock of the district. Since returning to Madras, I have carefully examined the statistics of Coimbatore, and I have ascertained that *in the last* 30 *years the area under occupation has been increased* 50 *per cent., while there has been but little change in the number of live stock*; hence, compared with the area of land now under occupation, there has been a large decrease. The following statement shows this:—

Official Year.	Number of Ploughs.	Area of Occupied Land.	Number of Head of Cattle.	Number of Head of Cattle per 100 Acres of Occupied Land.
1838-39	71,381	999,334	657,766	65·82
1839-40	73,193	1,024,702	658,264	64·24
1840-41	74,540	1,043,560	654,254	62·69
1841-42	77,758	1,088,612	644,777	59·23
1842-43	79,485	1,112,790	656,369	58·98
1843-44	80,314	1,124,396	659,935	58·69
1844-45	81,918	1,146,852	661,783	57·70
1845-46	83,916	1,174,824	633,726	53·94
1846-47	84,362	1,181,068	628,799	53·24
1847-48	85,531	1,197,434	633,956	52·94
1848-49	86,716	1,214,024	641,787	52·86
1849-50	87,103	1,219,442	655,456	53·75
1850-51	88,055	1,232,770	697,666	56·59
1851-52	88,598	1,240,372	726,192	58·55
1852-53	—	—	—	—
1853-54	—	—	—	—
1854-55	—	—	—	—
1855-56	—	—	—	—
1856-57	*105,339	1,474,746	484,445	32·85
1857-58	—	—	—	—
1858-59	—	—	—	—
1859-60	—	—	—	—
1860-61	—	—	—	—
1861-62	*124,421	1,741,894	628,935	36·11
1862-63	—	—	—	—
1863-64	—	—	—	—
1864-65	—	—	—	—
1865-66	—	—	—	—
1866-67	*147,289	2,062,046	675,340	32·75
1867-68	—	—	—	—
1868-69	—	—	—	—
1869-70	—	—	—	—
1870-71	—	—	—	—
1871-72	*173,011	2,422,154	773,663	31·94

*Now counted only every fifth year.

I was

I was unable to procure the area under occupation, in each of the years, for the whole of the period to which the statement refers; but, as I possessed statistics giving the number of ploughs, in most of the years in question, I have been able, to some extent, to supply this deficiency. By multiplying the number of ploughs in each year by 14, I obtained the area of occupied land. It will be seen from the following that each plough represents 14 acres of occupied land:—

Official Year.	Actual Area under Occupation.	Actual Number of Ploughs.	Area under Occupation for each Plough.	Average Number of Acres for each Plough.
	Acres.		*Acres.*	
1861-62 - - - -	1,776,971	124,421	14·2	
1866-67 - - - -	2,199,089	147,289	14·9	14·1
1871-72 - - - -	2,293,926	173,011	13·2	

The number of cattle was determined by adding, in each year, to the actual number of cattle, one-eighth of the number of sheep (eight sheep being estimated as equal to one head of cattle). It will be seen that *in the official year* 1838-39 *there were, for each* 100 *acres of occupied land,* 66 *head of cattle, whereas in* 1871-72 *there were only* 32 *for the same area.* It must be remembered that the average live weight of one of the cattle referred to is not more than 350 lbs., *which is only the weight of an average sized Cotswold sheep.*

161. I must again point out that I do not look upon the increased area of arable land as an evil in itself, but it is undoubtedly a great evil under the circumstances I have mentioned. As long as the arable land consisted only of the more fertile portions of the country, and as long as that arable land was to a great extent supported by the manure of cattle, fed in the untilled portions of the district, so long were the ryots able to support themselves by their rude agricultural practice. It is clear, that if the arable land did not receive fair treatment as regards manure when there were 66 head of cattle for each 100 acres of occupied land, it cannot receive justice now, when for each 100 acres, the number of cattle is only 32. But not only has the manuring force, as represented by cattle manure, diminished to one-half, but even of that, not more than 50 per cent. is now available as manure, from the great increase in the use of cattle dung as fuel, since the clearing of the jungles. The consumption of cattle dung as fuel is now very large. In many native households in towns, fully one-third of the fuel used is cattle dung. From information I have been favoured with, it would appear that, in Madras, the consumption of cattle dung bratties amounts to about 100 per mensem for each adult in many middle-class native households. In a family consisting of seven adults and four children, 800 bratties are used as fuel in a month; in another family consisting of three adults, the monthly consumption is 400 bratties; in another household, consisting of three adults and three children, the consumption of this fuel is 400 bratties per mensem; in another, consisting of four adults and two children, the monthly consumption is 400 bratties; in another, consisting of two adults and six children, the consumption is 450 bratties per mensem; and in another household consisting of two adults, the consumption is 300 bratties monthly. The dung of one average sized bullock would, in a month, collected during the night only, make about 120 bratties. During the dry season an average sized plough bullock, and an average sized cow, yielded at night in a month a quantity of dung that made, in the first instance, 90 bratties, and in the second, 120; and during some experiments made on the Sydapet Experimental Farm, with the large bullocks used there, it was found that the dung of two bullocks in two months made 734 bratties, which was equal to 183 per head per month. It would, therefore, appear that, in many native households, the consumption of cattle dung as fuel is equal to that obtained from one bullock for each adult forming the household. It is true that this quantity of dung cannot be used in all households, for the cattle in the country would not nearly suffice to meet such a demand. However, the facts show to what a large extent cattle dung

Large consumption of cattle dung fuel.

Bratty.

fuel is used. As fuel is as costly in most parts of Coimbatore as it is in Madras and as the habits of the people are similar, there cannot be a very great difference in the quantity of cattle dung used; if there is a difference, the probability is that the consumption of cattle dung is greater in Coimbatore from its being more accessible to the people.

Large consumption of jungle fuel

162. Few people have any idea of the enormous consumption of fuel in our rural districts. I was informed at one small town that its population, under 7,000, used monthly 4,000 bundles of 50 lbs. each of jungle fuel, which is equivalent to upwards of 1,000 tons per annum, or the produce of at least 100 acres of well-grown scrub jungle; besides the jungle fuel referred to, the inhabitants of this town used a large quantity of cattle dung, the stems of cotton plant, &c. These figures show that the average monthly consumption of jungle fuel per inhabitant of the town is 28 lbs.; in the Coimbatore gaol the monthly consumption of fuel per prisoner is 60 lbs.

163. As a general rule, ryots do not readily admit, when asked for the first time, that they do not use manure; it is only after a judicious cross-examination that the fact that they do not use it, excepting to a very limited extent, is brought to light, thus:—

Do you use manure?—Yes.

What sorts of manures do you use?—Sheep manure and cattle manure.

Do you use any other kinds of manure?—No; excepting occasionally a small quantity of village sweepings, and, for wet land, Kolinjy and Auvaray leaves.

How many acres do you hold?—Forty.

Is it all arable land?—Yes; all ploughed.

How many sheep and how many head of cattle have you?—Twenty sheep and six head of cattle.

Do you use cattle dung as fuel?—Yes.

What proportion of the cattle dung do you use as fuel?—About half.

How do you manure your land with the dung of the sheep and cattle?—We generally fold the sheep and cattle on the land in pens at night.

Are the whole of your sheep and cattle kept in one fold?—The sheep are all in one fold, and the cattle are generally tethered to the fold on the outer side.

Do you give your sheep and cattle any special food when folded on the land?—Not the sheep, but the cattle get a little cumboo or cholum straw.

What size is your fold?—Seven yards square.

The cattle, I observe, are tied outside of the fold; is this always the case?—Yes, generally.

Then, the area manured by the cattle tied outside of the fold, and by the sheep within the fold, must be equal to about 100 square yards, which will represent the area manured between each time the fold is removed?—Yes.

How often do you remove your fold?—Every second day.

Then, it is evident that you will manure only 100 square yards of land in two days, or, in a month, 1,500 square yards, or in a year, less than four acres. How do you manure the remainder of your land?—We cannot manure it, it goes without manure.

But you said that you manured your land, whereas the fact appears that nine-tenths of it is unmanured. How do you explain this?—I have eight acres of garden land, and this gets the whole of the manure. I never manure dry land. Dry land is never manured unless when the cultivator only has dry land, in which case his dry land gets what manure he has.

Then you mean to assert that dry land is never manured except under the exceptional circumstances you have mentioned?—Yes. All the manure goes to the garden land; the dry land is cultivated without manure.

The foregoing is compiled from notes taken at conversations held with ryots, and is representative of many.

164. It was only by putting fact with fact that I was able to come to any conclusion on many of the questions that presented themselves during my investigations. After having ascertained the number and description of stock kept in or at a fold, the number of these folds on a holding, the area manured between each removal of the fold, and how long the fold remained in one place, it became a very easy matter to calculate how much land could be manured in the year on the holding.

165. I measured many sheep-folds; the majority of them covered an area of only 50 square yards, and, on the average, they contained 20 sheep and goats of all ages; in addition to the animals inside the fold there were, on the average, three head of cattle tethered on the outer side.

166. The

166. The sheep of the district are used almost entirely for manuring purposes. There were in 1871–72, 850,227 head of sheep and goats; dividing these in pens of 20 each, 42,511 would be required; the animals at each pen, inside and outside, would together manure 100 square yards of ground; we must therefore multiply the number of pens by 100, which gives 4,251,100 square yards or 878 acres as the area manured in two days, assuming that, on the average, each pen is moved every second day. From these calculations it would appear that if folding was practised universally throughout the district on the arable land, *only* 158,000 *acres of land could be manured in the year,* and that to do this the whole of the sheep and goats and one-fourth of the cattle would be required. Making every allowance for the dung of the remainder of the cattle stock available as manure, and deducting the manure lost at the seasons of the year when folding is unadvisable or impossible, it is clear that *the ryot cannot manure in the year more than* 200,000 *acres of land by the dung of sheep and cattle.* Assuming that the efficacy of the manuring obtained from folding operates during two years, there will be altogether not more than 400,000 acres benefiting from the manure of sheep and cattle, *leaving more than one and three-quarter million acres of the unoccupied land altogether unaided by manure*; thus 75 per cent., at the least, of the occupied land is never influenced by manure. It must not be supposed that the 25 per cent., except the portion irrigated from rivers, is manured in a satisfactory way; the foregoing calculations take no cognizance of the *quality of the manuring*, they show only the area that can be manured under the practice generally followed in folding. I have already directed attention to the imperfections of the folding system.

Sheep used for manuring purpose

Vast area of occupied land farmed without manure.

167. The ryot of Coimbatore knows nothing whatever of the use of mineral manures. The soils greatly need lime, potash, and nitric acid, yet these plant foods are never directly applied to the soil by the ryot, even though lime and saltpetre are available at prices sufficiently low to justify their use; indeed, so moderate is the price of saltpetre that it is being largely exported for use as a manural agent; if it pays the British and continental farmer to use Indian saltpetre as a manure, surely it would pay the Coimbatore farmer to use it to some extent, at any rate, in the production of those more valuable crops, tobacco, sugar-cane, wheat, &c., which feed so largely upon potash and nitric acid, and which are now grown to such a very limited extent, not from any fault in the climate, but from the general neglect of manuring. It is true that the ryot cannot afford to use these expensive manures in raising crops of the inferior cereals, but in the cultivation of the crops I have mentioned he can well afford to use them.

Nothing known about mineral manures by ryots.

Live Stock.

168. I did not see a good specimen of either a country-bred horse or pony in the whole district, away from the neighbourhood of large towns. From what I had heard I was led to expect that in the Kongiem taluq, at any rate, I would see some fair specimens of country-bred horses and ponies, but even in the Kongiem taluq I did not see a country-bred horse or pony that would, at a Madras auction, sell for 50 rupees, and I am sure that the majority of those I saw would have been dear at only half this price. In all my experience I never saw together such a number of under-sized wretched-formed brutes as I saw at the Kongiem fair. The average jutka pony of Madras is quite equal to the best of the country-bred ponies of the district that came under my observation. In the Southern taluqs under-sized horses or large ponies are used for riding, these, generally, are about 13 hands in height, and are flat-sided, narrow-chested, long-legged animals; nearly every one had crooked deformed legs. Yet I was informed by many ryots that at one time Coimbatore bred some really good horses, with which the army was supplied; indeed, it is on record in the proceedings of Government that, even as recent as 30 years ago, the district possessed many really good horses. The ryots attribute the decline of horse-breeding during the last quarter of a century, first, to the absence of good grazing, so much of the grass-land having been broken up, and the soil under grass being now so unproductive from insufficient rainfall,

Horses

Coimbatore at one time bred good horses.

and from the discouragement to local breeding by the army now being supplied almost entirely with horses imported from other countries.

Before horse-breeding can be restored to its former footing better farming must be practised.

169. Government have, at different times, endeavoured to improve horse-breeding in Coimbatore. In 1831 they sent from Oossoor four stallions to travel through the districts; and, from that year up to 1847, the district was seldom without any Government stallions. Recently two stallions, a horse and a pony, were placed at the services of the horse breeders, but the results of the experiment have not been deemed satisfactory. My own impression is that it will be of but little use to place well-bred stallions at the services of horse breeders of this district until the agricultural practice generally has been very materially improved. There is but little natural pasturage suitable for raising horses, excepting on the slopes of the Annamalays and Neilgherries, and the pastures there are unfitted for grazing horses, from the rough irregular surface of the ground.

Must provide fodder or grazing for horses.

170. Horse-breeding can be conducted successfully in this district only when proper crops are raised for the use of horses. The climate of some parts seems suited for horse-breading, and over a considerable portion there would be no difficulty whatever in growing lucerne and other green crops as fodder for horses, while good pasturage could be provided if proper means were taken.

Mules might be reared in the district.

171. Until a decided change for the better has taken place in the agricultural practice of the ryot, mule-breeding would, I think, be attended with much more success than horse-breeding. Of course the mares would need to be maintained in good condition, whether they are used for horse-breeding or for mule breeding, but the stallion asses would be maintained at a much less expense than entire horses, and the young mule would thrive under conditions that would prove highly detrimental to young horses. If mules could be produced, at a moderate price, they would be in great demand, not only for use on the Neilgherries, for coffee estates and for the passenger traffic, but also on the plains. The mares that I saw in Coimbatore were certainly not such as would produce good mules, but they would produce better mules than horses. If Government action is necessary, it would, I think, be attended with more success if brough to bear in the direction of mule-breeding than of horse-breeding, under the present condition of agriculture in the district.

Cattle.

172. The best cattle are found in the Kongiem, Sattiamangalam, and Pollachy taluqs. The cattle of the northern portion of the district resemble very much the Mysore breed, excepting as regards size. In the southern portion of the district the cattle more nearly resemble the Kongiem breed. The best cattle are generally owned by carters employed on road traffic, more especially in connection with that of the Neilgherries. It was very seldom indeed that I saw any good cattle on ryots' holdings. I was much disappointed during my tour in the Kongiem taluq, with the cattle that came under my notice there; from what I had heard of the Kongiem breed, I had expected to see some good stock in the taluq from which the breed had taken its name, but throughout the taluq the cattle are now in no respect better than are those of the neighbouring taluqs. At the Kongiem fair I saw congregated together several hundred head of cattle, and amongst these, excluding those belonging to carters, there was not perhaps a dozen animals that in Madras would sell for 40 rupees per head, but even these afforded evidence of the qualities of the breed, though now so greatly degenerated. In the carts on the road between Caroor and Kongiem I frequently saw some very well-shaped cattle, which were said to possess most of the points of the Kongiem breed. These animals were low-set, square, deep-framed and broad-loined. In colour they were generally red, but I saw some of all the usual cattle colours. For light draught, either on the road or in the field, the cattle of this breed appear to be well adapted, and they are active and hardy.

Kongeim breed almost extinct in the breeding districts.

173. It would be a great loss to the agriculture of this country if the Kongiem breed of cattle should be allowed to become extinct. The Kongiem ryots who formerly bred cattle, said that they had ceased breeding them from the impossibility now of rearing moderately good animals, except by feeding with grain, and this they could not afford to do. They informed me that during the past

past 10 or twelve years the breed of cattle for which their taluq was formerly so famous, has been gradually disappearing. They said that this was due to the smaller area of grass land, to the unproductiveness of grass lands during the past few years from the deficient rainfall, and to so many of the best breeding animals having been sold, the breeders being too poor to keep them. So low has cattle-breeding sunk in this taluq, from the causes above mentioned, that instead of, as formerly, supplying the neighbouring taluqs with cattle, Kongiem now obtains most of the cattle required for its own tillage operations from Sattiamangalam and the adjoining taluqs. The under-sized bullock of Southern India is gradually displacing, even in Kongiem itself, the once famous Kongiem breed; the ryots find that they can buy these inferior animals at from eight to 12 rupees per head, whereas, under present conditions, they could not breed and rear a bullock at twice the sum, seeing that the grazing would need to be supplemented by an allowance of grain. Unfortunately many of the ryots seem to consider it better policy to buy a pair of these ordinary under-sized plough-cattle, at say 20 rupees, rather than to expend 20 rupees in breeding and rearing a bullock of the Kongiem breed. All they appear to see is, that they can purchase two cattle for the sum that it would cost to breed and rear one; they do not seem to appreciate the saving in cattle-food and in labourer's wages, when one pair of cattle does the work of two pairs.

Kongiem now imports cattle from the other taluq's.

The inferior plough bullocks o Southern India displacing the Kongiem breed.

174. In the parts of Kongiem where cattle are yet bred, they are reared on such grass as they can meet with, aided with an occasional allowance of straw; but during the two or three months before it is intended to offer the animals for sale, they receive daily a small allowance of grain, or, in the case of the poorer cultivators, a small daily allowance of the meal of acacia seed. No crops are reared specially for cattle, either in Kongiem or in other parts of Coimbatore.

175. I attended several cattle markets during my tour; in some of these I found bullocks four or five years old being offered at from seven to 10 rupees per head. The fact that a bullock after four or five years' rearing, will sell at only from seven to 10 rupees, shows how small is the return from cattle breeding when managed in the ordinary way by ryots. I was told by several of the ryots who had bred cattle, that for a bullock of the ordinary low country breed, five or six years old, it was rare that they ever obtained more than 15 rupees per head, and that at this price they were generally losers.

176. In the hot dry season, the cattle on the land skirting the hill ranges are sent to be grazed on the higher slopes, hence, in these localities, the cattle are better than those in other parts. The cattle employed on the roads are much better fed than those employed in ordinary agricultural labour; at the various halting places and in the markets, cholum, both green and dry, was regularly offered for sale for the use of cart-bullocks. If the ryot could be induced to maintain his breeding stock in as good condition as the cart-bullocks, there would be but little to complain of.

177. As a general rule, the cows are half-starved; as a consequence of this mismanagement, but little milk is obtained. During the two months after calving, it is usual to remove only about one-half of the milk, the remainder being left for the calf, but afterwards all is removed except the strippings which the calf is allowed to get. In some places the practice is to allow the calf to get all the milk during the first two months, and half of the milk afterwards.

Cows badly fed.

178. A good cow of the Kongiem breed will give in the height of the gras season when in full milk, one-and-a-half Madras measures, equal to a little more than two quarts daily, but the general average is not more than one measure (three pints daily), even under favourable circumstances, and the cow seldom gives milk for longer than six months after calving.

179. Throughout the district, during the time of my tour, the cattle were affected by foot-and-mouth disease. In all the markets might be seen standing side by side, healthy and diseased stock. The ryots appear to attribute but little importance to the foot-and-mouth disease; they said that they only lost young calves and sickly animals by it, but admitted that bullocks attacked by

No means for checking spread o disease.

the disease were always brought into a very low, weak condition, while the cows lost their milk; however, the ryots are so accustomed to see their cattle in low condition, that they take but little account of the effect of the disease when loss of condition is the only result.

Sheep.

180. There are two well-defined varieties of sheep in Coimbatore. Throughout the district generally, the sheep are the long-legged, red-coloured, hairy animals, of a goat-like appearance, common to many parts of Southern India. In the neighbourhood of Coimbatore there is a small variety with white wool, and black faces and legs, these in general appearance resemble very much diminutive South Downs.

181. The reddish-coloured sheep are said to yield good mutton; when in good condition, an average sized sheep will yield about 25 pounds. When fit for killing, these sheep sell for from two to three rupees per head. They are seldom kept in large flocks, but most of the ryots own a few which they fold on their land.

182. The white-wool breed is found chiefly in the Coimbatore taluq. Sheep of this breed are nearly always owned by persons who depend solely for a livelihood on the income the sheep bring in, when used for manuring land. Generally these sheep are in large flocks. They yield a short white wool, which, though of only an indifferent quality, meets with a ready local demand for manufacture into cumblies and blankets, which are largely used by the tribes inhabiting the hills bordering the district. The yield of wool is seldom more than 1 lb. per head, hence the flock owners attach but very little importance to it; neither do they attach any importance to the mutton-producing capabilities of the breed. The sheep are kept as manure producers, and it is from their employment in this way that their owners derive their income. The flocks are moved about from one holding to another wherever there is a demand for their services, a fixed rate per night being paid in grain for each 100 sheep, by the person on whose land the sheep are folded. In some cases, the flock owner is paid as much as eight measures of grain per 100 sheep per night. The land when folded is generally quite bare; no food is provided for the use of the sheep while folded; during the day-time they are allowed to graze in the adjacent country on whatever wild vegetation they may find, on road-sides, and on the marginal divisions of cultivated land. The mutton of this white-wool breed does not appear to be much esteemed in the district. When full-grown, the carcass weight of one of these sheep is not more than 20 lbs.

Sheep kept as manure producers.

183. The flocks generally are composed of sheep of all ages and of both sexes. No attempt appears to be made to separate the sexes, or to select the breeding animals.

184. Government have made several efforts to improve the sheep stock of this district. As far back as 1839, 30 half-bred Merino rams were distributed amongst the influential ryots and cattle-breeders, but the whole of the sheep appear to have died without producing any good result. In 1842, 20 half-bred and two pure-bred Merino rams were supplied to the district, and the collector, Mr. Wroughton, kept them under his own charge instead of distributing them. These rams he placed with a flock composed of 150 country ewes, but this experiment also appears to have failed. In 1850, 50 half-bred Merino rams were received in the district from the Mysore sheep farm; of these, 20 were given to respectable and well-to-do ryots who were thought likely to make a good use of the sheep, the remaining 30 were kept under the charge of the collector. This experiment is also said to have failed; the failure was attributed to the delicate constitution of the sheep, and to the want of care in their treatment.

185. The wool produced by the half-bred Merino sheep introduced into Coimbatore, appears to have been very much superior to anything yielded by the indigenous breeds of sheep. The only records available on these experiments, afford little or nothing by the aid of which an opinion can be formed as to the real causes of the repeated failures, further than that the sheep were subjected to a great deal of mismanagement.

186. A number of Mysore ewes, which had been exported to the Cape, produced with Merino rams there, a most excellent cross, the wool of which commanded

manded a very high price. And in Mysore the Merino rams produced with the indigenous ewes very fair results.

The Ryot.

187. The cultivators occupying unirrigated land are generally very poor; the majority of them are deeply in debt. They attribute their poverty to a succession of bad seasons, and to their land having become less and less productive. I pointed out, at several of the ryot gatherings, that though the produce of the land might now be much less than the produce obtained 20 years ago, the greatly increased value of that produce far more than compensates the cultivator for the diminished crops. They admitted that there had been a great increase in the value of agricultural produce during the period in question, but contended that this increase in the value of such produce was against the cultivator rather than in his favour, because of the largely increased demand for food in his family. On asking for an explanation regarding this statement, the people said that their families now consisted generally of from four to five children, whereas 20 years ago three to four children was the average number in a family. They appear to look upon this larger demand for food in their families as a serious drawback to their prosperity, for instead of the higher prices tending to bring in a larger income, they tended only to increase the cost of rearing a family. They attribute the larger number of their families to the reduced death-rate, many more children now surviving to reach adult years than was formerly the case. Ryots.

188. They declared that many of the holdings did not produce as much grain as would, after paying the Government rent, afford the ryot and the members of his family two meals of food daily throughout the year. They also asserted that the cultivators possessed fewer live stock, and those of a much inferior kind compared with what they formerly possessed, and that therefore their resources in a time of need were less than formerly, the sale of young cattle and sheep having been the chief resource of ryots in times when money was urgently required.

189. The usual rate of interest for money borrowed varies from 18 to 24 per cent. Money is generally advanced to the ryot on the security of the right of occupation of his holding. It is the general practice for the mortgagee, after foreclosing a mortgage, to arrest for any balance of principal and interest remaining unadjusted, after receiving the proceeds of the sale of the right mort gaged; this, I believe, is quite different to the practice followed in England. The right of the mortgagee, after foreclosing and receiving the proceeds of the sale, to prosecute further for any balance still standing in his favour is a highly pernicious one. A man with a holding, the right of occupancy of which would be worth 500 rupees, borrows say 50 rupees under the usual conditions; for some years he is probably not troubled about the payment of the interest, especially if he has some well-to-do relatives; it is only when the interest and principal together amount to about the selling value of the right of occupation that the mortgagee begins to take active steps towards obtaining the settlement of his claim. If his claims are not then settled, he puts up to auction the right of occupation to the holding, takes whatever sum is realised, and then begins a system of persecution in order to obtain the balance. The unfortunate cultivator, who, by this time, has been turned out of his holding, and is compelled to look to field labour as a means of support, is threatened with arrest, or is arrested, if he has friends likely to be able to assist him with money. Until the whole claim is paid off, the unfortunate debtor may be arrested again and again.

190. The man who mortgages the right of occupation of a ryot's holding is to all intents and purposes a pawnbroker, and the transaction should be ruled by pawnbroking regulations. Under the arrangement now in force the policy of the mortgagee, or pawnbroker, with whom the ryot deals, is to keep perfectly quiet about the interest until it, with the principal, has amounted to a sum equal to the saleable value of the right pawned or mortgaged, when the unfortunate debtor is entirely at the mercy of his creditor.

 191. It

191. It would certainly be a great boon to the ryot if all his borrowing transactions were governed by the provisions of an Act somewhat similar to the Pawnbroking Act of the United Kingdom. At any rate there should be a limit to the period during which the recovery of a debt of the sort, under reference, can be made; if the Statute of Limitation does include such transactions, the fact does not appear to be known to the ryots, for I was informed of several instances in which, for periods of from five to eight years, no interest had been paid, and in which the mortgagee had enforced his claim for full interest and principal, and in one or two cases had either arrested, or threatened to arrest, for balances due after realising by foreclosing the mortgage.

The Labourer.

Labourers.

192. At the last census there were 138,679 male labourers in Coimbatore, of whom three-fourths were engaged in employments connected with land. Of these a considerable number find employment during a portion of the year on the coffee estates in the Neilgherry district.

193. During the cultivating season the agricultural labourer, and such members of his family as are able to earn wages, generally meet with employment, but during the other half of the year they experience much difficulty, and have to fall back upon grass-cutting, fuel-collecting, and similar casual employment.

Wages payed in kind.

194. It is usual to pay wages in kind; money wages are only paid in and around the larger towns. When the agricultural labourer is engaged by the year, the usual wage is 40 Madras measures per month of grain, cholum, cumboo, or raggy; when so engaged payment is only made when work is actually performed, when sick and unable to work the labourer is not entitled to any allowance of grain. In some localities the yearly labourer is paid 44 measures of grain per month, with an allowance of three rupees in the year; in other localities the monthly wage is only 32 measures of grain without any other allowance. A boy employed by the year is paid 16 measures of grain per month, with an allowance of 12 annas in money in the year. Yearly labourers generally receive from the ryot on hiring an advance of money varying from 10 rupees to 20 rupees. The advance is made generally to enable the labourer to pay off the advance he received from his former employer, whose service he could not leave without first paying off this advance. On entering first upon service they receive from their employer an advance, and this they are seldom able to repay without taking an advance from another person, and thus re-binding themselves. It is the policy of the employers to discourage attempts on the part of labourers to repay advances. To all intents and purposes these labourers are serfs, for their employers always manage to keep them in their debt. I made frequent inquiries regarding the circumstances of these labourers. The following case may be accepted as a fair illustration:—Veerasawmy is employed as a yearly cooly, under an agreement; he receives monthly 30 measures of grain; his wife, when employed for a whole month, receives 15 measures of grain; his family consists of five children, none of whom are able to work; when sick and unable to work his grain wage ceases; throughout the cropping season his wife works, on the average, 15 days in the month; he loses from sickness about one month in the year; he pays the rent of his hut, buys cloths with the grain he puts aside when both himself and his wife meet with work; he experiences great difficulty in setting aside any grain for such purposes, as, even when both are employed, the quantity received would not suffice to feed themselves and family.

195. The occasional labourer is paid a somewhat higher wage; however, he seldom gets employment out of the cultivating season. Two measures of grain is the usual allowance per day for a man of this class, and one measure per day for a woman. In some localities the occasional labourer is paid only $1\frac{1}{2}$ measures per day. When the occasional labourer cannot meet with agricultural employment, he goes to the jungles and cuts fuel which he takes to the larger towns for sale, or seeks for work on the coffee estates in the Neilgherry district.

Office Work.

196. The following are a few of the subjects on which advice and information was given, during the past year :—

Presidency, Province, or District from which Advice or Information was asked.	GENERAL NATURE OF SUBJECT.
Travancore - -	Asking advice regarding the treatment of growing paddy severely attacked by insects.
Mysore - - -	Asking advice regarding the choice of a lift for raising water from a deep well.
Madras - -	Asking advice regarding the management of a flock of sheep.
Neilgherries - -	Asking advice regarding the selection of a chaff cutter for use where a large quantity of straw chaff is required daily.
Pondicherry - -	Asking for information regarding the culture and curing of tobacco.
Ceylon - - -	Asking advice as to the means to be employed for improving native agriculture.
South Arcot - -	Asking advice regarding the laying down of land under permanent grass.
England - - -	Asking for information regarding the habits of the species of bamboo usually grown in Southern India.
Ganjam - - -	Asking opinion regarding two kinds of indigo seed, from which, in the field, very different results were obtained.
Godavery - - -	Asking for detailed information regarding the cultivation of Carolina paddy.
Travancore - -	Asking advice regarding the reclamation, for agricultural purposes, of land frequently submerged by the sea.
North West Provinces	Asking for information about water-lifts suited for general use in agriculture.
Wynaad - - -	Asking advice regarding the treatment of certain sick cattle.
Madras - - -	Asking opinion regarding the feeding of horses on Guinea-grass.
Malabar - - -	Asking opinion regarding the manural value of the fern that grows so abundantly in Wynaad and Coorg.
Mysore - - -	Asking advice about the general construction and size of loose boxes for cattle.
Neilgherries - -	Asking opinion regarding the cultivation of Guinea-grass on land situated at high elevations.
Jubbulpoor - -	Asking advice regarding the cultivation of tea and coffee.
Wynaad - - -	Asking advice regarding the cultivation of wheat.
North West Provinces	Asking advice as to the selection of a plough suited for general agricultural use.
Madras - - -	Asking for information regarding the cultivation of coffee.
Calcutta - - -	Asking for advice as to the means to be taken for improving agriculture in Bengal.
Madras - - -	Asking opinion regarding the feeding value of gram, and of a mixture composed of gram and maize, in equal proportions.
Malabar - - -	Asking advice regarding the treatment of land much infested with a grass with long creeping roots.
Mysore - - -	Asking advice regarding the choice of a set of agricultural implements and machines for an arable farm.
Travancore - -	Asking for advice regarding the culture and curing of tobacco.
Ganjam - - -	Asking for information about waggons and carts, for carrying bulky loads over bad roads.
Tanjore - - -	Asking for a list of agricultural books likely to be of use to an intelligent agriculturist.
Neilgherries - -	Asking for information as to the description of crops likely to suit for general cultivation on the Neilgherries.
Cuddapah - - -	Asking advice as to the choice of a plough for turning over deeply the black cotton soil of the district.
Madras - - -	Asking for information regarding the cultivation of tobacco.
Kurnool - - -	Asking for information regarding water-lifts suited for general agricultural use.
Neilgherries -	Asking opinion whether cattle dung should be applied to the soil in the fresh state or after having been decomposed.
Madras - - -	Asking advice regarding the management of poultry.
Neilgherries - -	Asking opinion regarding the relative value of the manure of lean stock and of that of fattening stock.

197. I had during the past year a large correspondence with the Board of Revenue; in addition to the letters on the ordinary business of the Department, I addressed the Board on the following subjects:—

Prickly-pear: As a food for farm stock in times of scarcity. Observations on. Board's Proceedings, No. 1289, dated 14th May 1875.

Madras Agricultural Exhibition: Revised Prize List and Regulations for, submitted. Board's Proceedings, No. 1344, dated 18th May 1875.

A Stock-breeding Farm: Land for. Report regarding efforts made to secure, and proposals regarding utilization of model farm as. Board's Proceedings, No. 1524, dated 5th June 1875, and 2919, dated 21st October 1875.

Jute Cultivation on the Sydapet Experimental Farm: Report on. Board's Proceedings, No. 1714, dated 21st June 1875.

Carolina Paddy: Supposed deterioration of, in India. Observations on. Board's Proceedings, No. 1895, dated 9th July 1875.

Hurriali Grass: Culture of. Memorandum on. Board's Proceedings, No. 1902, dated 9th July 1875.

Salt-soil: Analysis of. Report on. Board's Proceedings, No. 3016, dated 1st November 1875.

Maize and other Seeds: Distribution of. Proposals submitted. Board's Proceedings, No. 189, dated 22nd January 1876.

Agricultural College: Revised Prospectus for, submitted. Board's Proceedings, No. 942, dated 6th April 1876.

The Use of Salt in Agriculture.

Indian farmers must pay three times as much as English farmers for agricultural salt.

198. The high price of salt in India is a serious drawback to agriculture. In England good agricultural salt for the use of stock, or for use as manure, can generally be purchased at about 30 *s.* per ton; similar salt costs, in this Presidency, about 50 rupees per ton. Live stock cannot be maintained in good health unless they have frequent and regular access to salt; but it is rather as a condiment than as a food that salt is so valuable. It renders food more palatable, improves the appetite, increases the flow of saliva, and assists the digestive processes. Salt is peculiarly obnoxious to intestinal worms, and the prevalence of these and other internal parasites, in such numbers in the farm stock of this country, is to be accounted for by the almost entire absence of salt in their diet.

As a manure.

199. Salt has long been used for promoting vegetation. It is of the greatest value as a manure in inland countries. Land under the influences of sea-breezes generally gets, by means of these breezes, sufficient salt for the requirements of agricultural crops. It has been ascertained by direct experiment that the land near some coasts receives annually as much as 300 lbs. of salt per acre carried to it by the winds. Salt is generally used as an auxiliary manure with lime or other manures. In England as much as 600 lbs. of salt per acre is applied with other manure to land intended for mangold wurtzel; and for meadow land a usual top-dressing is 200 lbs. of salt, with about 100 lbs. of nitrate of soda. Heavy dressings of salt are sometimes applied to pasture land to improve the herbage and kill insects injurious to grass.

200. Salt is also used to prevent the too rapid decomposition of organic manure, a purpose for which in this country, where putrefaction is so rapid, it is much needed; fold-yard manure when stacked in the field decomposes so rapidly, that in a space of four or five months the whole becomes a fine mould, which, though valuable, does not serve the same purpose on the land as fold-yard manure in its natural state.

Manure, and the production of Green Fodder Crops.

Indian soils becoming yearly less productive, European soils every year more productive.

201. We are frequently informed that one reason for the wretched condition of agriculture in this country is the difficulty of obtaining manure. That manure cannot be obtained without trouble, and that its use puts the ryot to some extra labour, I readily admit. Farming would of course be a very much easier employment than it is, if all we had to do was to plough and sow our land, and to harvest and sell our crops; but in all long-settled countries the agriculturist must do a good deal more than this. Unfortunately, in this country, the more rapid is the increase of population, the more rapid is the decrease in the food-producing powers of our soils. As a general rule the productiveness of Indian soils is yearly decreasing while in Europe, under the influence of modern farming, the arable soils are yearly becoming more productive.

202 &c.

The free use of manure essential to success in farming.

202. It is as much the duty of the ryot to exert himself in procuring manure for his soil, as it is his duty to plough and sow his land. A ryot has no more right to expect a fair crop when he applies no manure to his dry land, then he would have had to expect a good crop from a sowing of seed scattered over unploughed land. The cost of the manure consists chiefly of expenditure on labour in collecting and bringing manure to the land, and this labour most cultivators can themselves perform.

There should be some check or control over the farming of the ryot.

203. I cannot understand why in this country, the farmer should be allowed to do *exactly as he likes* with the land he rents from the State. The rent he pays is supposed to bear a fixed relation to the crop he produces, which, of course, would be a very fair way of determining the rent, provided *the land was fairly tilled.* If the land is only half tilled and starved, as regards manure, the State's share of the produce will appear large, but let the land be properly tilled and that share at once will bear but a small proportion to the whole produce. Every renter of State land should be compelled to use manure; if he does not use it he is robbing the State, for he carries off far more than he is entitled to. What house-owner would be content with an ordinary rent from a tenant who, besides availing himself of the usual privileges of tenancy, used up in his fires, as fuel, the window frames, doors, rafters, beams, and other wood portions of the house, and yet most of the ryots are dealing quite as badly with the land rented by them from the State: not only are they taking out of the soil what would be removed under a fair system of husbandry, but they are destroying the natural productiveness of the soil.

204. It is true that the permanent exhaustion of arable soil under the influences of cropping is, practically, an impossibility; but it certainly is the case that under injudicious cropping the productiveness of a soil can speedily be brought down so low as to render the soil not worth cultivation; a state to which a very large proportion of the arable soils of this Presidency have already sunk.

In civilized countries agriculturists not allowed to do as they like with the soil.

205. In most civilized countries tenants are generally bound to have a considerable area of their arable land annually under what are called restorative crops, such as turnips, green fodder, &c., which must be converted into manure on the farms where produced, by the agency of the live stock. If it is necessary in countries where agriculture has reached a high state of perfection, to prescribe and enforce regulations for maintaining the fertility of the soil; surely, in this country where agriculture is in the hands of poor, ignorant, superstitious people, it is the duty of the State, to which the land belongs, to prescribe and enforce regulations for the maintenance of its fertility.

Compel the culture of fodder crops on all State land.

206. We have in this country many fodder crops eminently suited for general cultivation; why not, then, insist upon the ryot devoting a certain proportion of his land annually to their culture. The proportion to the whole area need be but small; a sufficient area only to raise fodder for the working and milch cattle kept on the holding. In this way a certain quantity of manure would be ensured, and the deteriorating influences to which the land is now subjected would in some measure be checked. We are told that the ryot cannot afford to grow fodder; my answer is that he cannot afford to lose his cattle by starvation or lose their full services from weakness, and *that the country cannot afford the cost of periodical famines.*

207. Of course the cropping of 10 or 15 per cent. of our arable land by fodder crops would not altogether render the country independent in an unusually bad season, but I am convinced that if a fair proportion of farmyard manure, made by properly fed cattle, was applied regularly to our arable soils, their powers of absorbing and retaining moisture would be greatly increased, and in this way vast stores of moisture would be available, where now moisture is almost entirely absent.

208. The question is not whether it will pay the ryot to grow fodder any more than it is whether it pays him to plough his land; the one duty is as necessary as the other. It is ridiculous to expect that the ryot will obtain a *direct* return for the fodder he may grow; the advantages derived from the consumption of a fodder crop on a farm are never secured in a direct way or at once, but they influence for good the whole working of a farm for years in

many indirect ways, which effects in their aggregate value exceed the value of any ordinary grain crop produced under the conditions common in this country. Under the village system there would be no difficulty whatever in determining whether the prescribed area of land was annually cropped with fodder crops.

Town Refuse and the Production of Fuel.

209. Nearly all the municipalities in the plains of Southern India experience great difficulty in disposing of the refuse of their towns. Nowhere in the plains, except to a very limited extent, has the ryot been induced to cart away town refuse for use as manure. One reason for this is that in none of these towns have any attempts been made to separate the valuable portions of the refuse, which alone would bear the cost of cartage. Pieces of bricks, of pantiles, bottles, chatties, &c., and similar rubbish mixed with town refuse greatly reduce its value for agricultural use.

210. I intend in the remarks that follow, only to refer to the heaps of rubbish which now so frequently disfigure the outskirts of towns. These heaps having in most instances existed for years, any noxious matter which they may originally have contained will have become thoroughly decomposed and innoxious.

211. We cannot expect municipal corporations to engage directly in agriculture, they have so much to do in attending to the sanitary requirements of their towns; but I can see no reason why municipal bodies should not be extensive holders of fuel plantations, in the working of which they could use up a great deal of the refuse of the town, especially that which has been stored in heaps for a long time.

Municipalities would be great gainers by having cheap fuel available for use.

212. Cheap fuel is the *one great want of our towns.* At present, fuel is so costly it is utterly impossible to make use of steam machinery which otherwise might be so usefully employed in raising water for household use, for flushing drains, &c., &c. *At the present price of firewood in the city of Madras it would require 20 rupees' worth of firewood to do the work in raising steam that in England is done by 20 shillings' worth of coals.* Even setting aside the benefit that would be experienced by the general public from a reduction in the cost of fuel, the municipal corporations would themselves derive much benefit in the reduced prices they would have to pay for bricks, tiles, and lime, for, at present, the expense on account of fuel *constitutes from 40 to 50 per cent. of the cost of these materials.* There are many other ways in which municipalities would directly and indirectly derive benefit from an abundant and cheap supply of fuel being made available.

213. A great deal might be done by raising fuel trees along the sides of our roads; under proper arrangements, with the aid of manure, a very large quantity of fuel might be produced in this way. If the roadside fuel trees were planted, sufficiently close, felling might be begun when they were about one-half grown, every alternate tree being then cut down, and the spaces filled with young trees; in this way uniformity would be preserved, and the roads would not be disfigured in appearance. The remainder of the first planted trees might be cut down when matured, and the spaces they occupied might be replanted. If the fuel trees were casuarinas, a crop would in this way be obtained every four or five years, which, by the liberal aid of manure and water, there would be no difficulty whatever in securing.

214. Though a very large quantity of town manure might thus be usefully employed in raising roadside trees for use as fuel, there would still, in most towns, be a considerable quantity of manure for disposal.

Municipal fuel plantations.

215. Near many towns there is plenty of exhausted arable land available, one or more blocks of which, conveniently situated as regards roads, might be purchased or hired by the municipal authorities. This land, after being heavily manured and deeply ploughed, might be planted with fuel trees. If properly fenced, the expense of maintaining these plantations would not be great after the first two or three years. A dressing of manure might annually be spread over the ground, which would promote the growth of the trees, and, with the leaves

leaves that fall, the indigenous vegetation that will spring up and die on the ground, the soil, after the removal of the trees, would be rendered more valuable for agricultural purposes, or for replanting with trees. Of course these annual dressings of manure should be from a compost heap, and not the fresh night-soil of a town.

216. A number of fuel plantations, thus established, in connection with each municipality, would tend to improve the climate of the neighbourhood, and, when properly situated and managed, there should be nothing in these plantations to prove injurious to health.

Fish Culture.

217. No attention has been given in Southern India to the artificial propagation of edible fish, and yet there are few countries in which there are such facilities and inducements. We possess vast areas of water in the shape of rivers, tanks, and channels over which Government already has direct control. It is estimated in America that one acre of water will produce in fish as much human food as two acres of land. From my experience in the preservation of the portion of the River Adyar, which belongs to the Sydapet Farm Estate, I believe that, under proper arrangements, there would be no difficulty in producing, on the average, from 100 to 150 lbs. of fish annually per acre of water, assuming, of course, that there are proper facilities for rearing and breeding the fish, that means are taken to prevent the destruction of spawn and the young fish, and that there is sufficient food available for the fish either naturally or supplied artificially. It is true that during the hot season the majority of our rivers, tanks, &c., become dry, but there would be no great difficulty in providing means for sustaining a large proportion of the fish during the dry season in all rivers and tanks of any extent, as in nearly all such there are holes or hollows in which there is water throughout the year, which, when necessary, might be deepened and extended, and their margins planted around with shrubs and other vegetation likely to grow in such situations, in view to protecting the fish, affording them shelter, and supplying them with food.

218. There are some fine perennial rivers in this Presidency which might, under proper management, be made to add very materially to the food resources of the country. It would be somewhat difficult at once to stock with new breeds of edible fish any of these large rivers, but much benefit would eventually result if but the most suitable portions only were stocked.

219. In England, France, America, and Australia pisciculture is now attracting much attention. In these countries some most important results have been achieved in re-stocking rivers which, by the neglect of ordinary precautions, had become almost destitute of edible fish.

EAST INDIA (COIMBATORE)

COPY

OF

MR. ROBERTSON'S REPORT

OF HIS

TOUR IN COIMBATORE.

(*Sir George Balfour.*)

Ordered, by The House of Commons, *to be Printed,*
11 *April* 1878.

143.

Under 4 *oz.*

EAST INDIA (TAXATION ACTS 1878-9).

RETURN to an Address of the Honourable The House of Commons, dated 21 March 1878;—*for*,

COPY

OF

ALL THE ACTS

RECENTLY PASSED BY THE GOVERNMENT OF INDIA,

IMPOSING

NEW TAXATION IN INDIA,

For the Year 1878-9.

India Office,
15 April 1878.

CONTENTS.

ACTS passed by the Governor General of India in Council:

	PAGE
Act, No. XVIII. of 1877—"The Salt Act, 1877" - - - - - -	3
„ No. II. of 1878—"The Northern India License Act, 1878" - -	4
„ No. III. of 1878—"The North Western Provinces Local Rates Act, 1878" - - - - - - - - - - - -	9
„ No. IV. of 1878—"The Oudh Local Rates Act, 1878" - - -	12
„ No. V. of 1878—"The Punjab Local Rates Act, 1878" - - -	15
„ No. X. of 1878—"The Central Provinces Additional Rates Act, 1878" - - - - - - - - - - - -	18

sed by the Lieutenant Governor of Bengal in Council, and assented to by
vernor and by the Governor General of India:

"The Bengal License Act, 1878" - - - - - -	19

Bombay in Council, and assented to by the
l of India:

e Act, 1878" - - - - -	26

Council, and assented to by
:

78" - - - - -	30

COPY of all the Acts recently passed by the Government of *India* for the Year 1878-9.

ACT No. XVIII. of 1877.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.
(Received the Assent of the Governor General on the 27th December 1877.)

AN ACT to amend the Law relating to Salt.

For the purpose of amending the law relating to salt, it is hereby enacted as follows:— Preamble.

Preliminary.

1. This Act may be called "The Salt Act, 1877;" Short title.
And it shall come into force on the 28th day of December 1877. Commencement.

2. The Acts specified in the schedule hereto annexed, shall be repealed to the extent mentioned in the third column of the same schedule. Repeal of enactments.

3. In this Act "maund" means a maund of 82$\frac{2}{7}$ lbs. avoirdupois weight. "Maund" defined.

General.

4. The Indian Tariff Act, 1875, Schedule A, No. 49, shall be amended as follows, that is to say,— Duty on salt imported by sea.

(*a.*) In column 3, for the figures and word "3,200 tolahs," the figures and words "82$\frac{2}{7}$ lbs. avoirdupois" shall be substituted; and

(*b.*) In column 5, for the numbers "1" and "13," the numbers "2" and "8" respectively shall be substituted.

Bombay and Madras.

5. On all salt imported by land into any of the territories administered by the Governor of Bombay in Council, or the Governor of Fort St. George in Council, a customs duty shall be levied at the rate at which customs duty is, for the time being, levied on salt imported into the same territory by sea. Duty on salt imported by land.

Bombay.

6. On all salt manufactured in any of the territories administered by the Governor of Bombay in Council, an excise duty shall be levied at the rate at which customs duty is for the time being levied on salt imported into the same territory by sea. Duty on salt manufactured in Bombay.

Madras.

7. For Section 11 of the Madras Salt Excise Act, 1871, the following shall be substituted:— Madras Act VI. of 1871 amended.

"11. On all salt manufactured in any district, or part of a district, to which this Act may be extended, an excise duty shall be levied at the rate at which customs duty is for the time being levied on salt imported into the said Presidency by sea, and shall be paid under such orders as the Board of Revenue from time to time make in this behalf:

"Provided that no such duty shall be leviable until the salt is about to be removed from the place of storage, and that no salt shall be so removed without

 a permit

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a permit authorising its removal from store; and such permit shall specify the quantity to be removed, and the excise duty levied or due thereon."

um to be imposed) cover cost of salt.

8. The Government of Fort St. George shall from time to time, by notification in the local Gazette, fix as part of the price of every maund of salt sold under its orders within any local area, such sum or sums as it may deem sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage.

'ower to alter sum.

9. The said Government may from time to time vary such sum or sums for any description of salt, or for any local area, with reference to all or any of the following considerations (namely):—

(*a.*) The place in which the salt is sold;
(*b.*) The quantity of the salt sold in any transaction;
(*c.*) Any other circumstances affecting its sale.

'rice to be paid in ich local area for ılt sold.

10. The price to be paid to the said Government in any local area mentioned in any notification under Section 8 or Section 9 shall, for every maund of salt sold in such area, be equal to the customs duty for the time being leviable on a maund of salt imported by sea into the Presidency of Fort St. George, together with the sum or sums fixed under the said sections.

The sums under Section 8 shall be taken, until altered for any local area by notification under Section 8 or Section 9, to be the following, namely, in the districts of Malabar and South Canara, for home-made salt, five annas per maund, and for imported salt, eight annas per maund, and in all other districts of the Presidency of Fort St. George, three annas per maund.

Orissa.

)uty on salt manu- actured in Orissa.

11. In modification of Bengal Act No. VII. of 1864, Section 9, a duty shall be paid on salt manufactured at any place in the division of Orissa by persons licensed under that Act, at such rate, not exceeding three rupees four annas, as the Governor General in Council may from time to time fix for such place.

THE SCHEDULE.

Number and Year.	Subject.	Extent of Repeal.
VI. of 1844 - -	Transit duties; Salt - - -	Section 43.
XXIV. of 1869 - -	Salt in Madras and Bombay -	So much as has not been repealed.
X. of 1874 - -	Salt in Ganjam and Orissa -	So much as has not been repealed.
XV. of 1874 - -	Laws' Local extent - -	So far as it relates to Act XXIV. of 1869.
XI. of 1875 - -	Salt in Madras.	The whole.

ACT No. II. OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the Assent of the Governor General on the 9th February 1878).

AN ACT for the licensing of TRADES and DEALINGS in the *Panjab*, the *North Western Provinces* and *Oudh*.

Preamble.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades and dealings

ings in the territories and provinces respectively administered by the Lieutenant Governor of the Panjab, the Lieutenant Governor of the North Western Provinces and the Chief Commissioner of Oudh, should take out licenses and pay for the same. It is hereby enacted as follows:—

Short title.

1. This Act may be called "The Northern India License Act, 1878:"

Local extent.

It extends to the territories under the administration of the Lieutenant Governor of the Panjáb, the Lieutenant Governor of the North Western Provinces, and the Chief Commissioner of Oudh, respectively; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

Commencement.

This Act shall come into force in each of the said territories on such date as the Governor General in Council by notification in the "Gazette of India" directs in this behalf.

Repeal of Act VIII. of 1877.

2. When this Act comes into force in the territories under the administration of the Lieutenant Governor of the North Western Provinces, Act No. VIII. of 1877 (*for the licensing of certain trades and dealings in the North Western Provinces*) shall be repealed.

"Collector" defined.

3. In this Act "Collector" means the chief officer in charge of the revenue administration of a district.

Annual licenses to be taken out.

4. Every person who, on or after the 1st day of April 1878, falls under any of the heads specified in the schedule hereto annexed, and carries on (whether on behalf of himself or any other person) his trade or dealing in any district situate in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee mentioned in such schedule as payable by persons of the class and grade to which he belongs.

Officer to grant license.

5. Such license shall be granted by the Collector of such district, and shall be signed by him, or by such officer as he may appoint in this behalf.

Particulars to be specified in the license.

6. Every such license shall specify—

(*a.*) The date of the grant thereof:

(*b.*) The name, father's name, caste and trade or dealing of the licensee:

(*c.*) The class and grade to which he belongs:

(*d.*) The fee paid for the license:

(*e.*) The term for which the license shall remain in force, and

(*f.*) The place or places within such district where the licensee intends to carry on his trade or dealing during such term;

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

Commencement and expiration of license.

7. Every such license shall have effect in such district only, and shall continue in force from the day of the date thereof, till the 1st day of January next after the date of the grant thereof.

Renewal of license.

8. Every person to whom any such license has been granted, and who desires to continue to carry on his trade or dealing in such district after the expiration of such license, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to continue to carry on such trade or dealing in such district.

Collector to prepare annual list of licensees.

9. As soon as may be after the 1st day of April 1878 and the 1st day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in his district. Such list shall state—

(*a.*) The trade or dealing of each of the persons therein named;

(*b.*) The class and grade under which he is charged; and

(*c.*) The fee to be paid for his license.

Such list shall be in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

Collector to determine class under which licensee is to be charged.

10. The Collector shall, from time to time, determine under which of the classes and grades mentioned in the said schedule every person to whom a license

license may be granted by him as aforesaid shall be charged, and shall amend the said list accordingly.

Publication of list and notification.

The list or such part or parts thereof as the Collector thinks fit, shall be published in the principal muhallas or ganjes of all towns, and in the chaupál, or other public place, in all villages concerned, together with a notification that if any person falling under any of the heads specified in the said schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him in the year 1878 within 30 days of such publication, and in each succeeding year before the 1st day of February.

Collector may require list of persons in any house.

11. The Collector may, by a notice in writing, require the occupier of any house to forward to him a statement in writing signed by such occupier, of the names of all persons residing in such house at the date of the notice and of their respective callings.

Petition of objector.

12. Any person mentioned in the list referred to in Sections 9 and 10 and objecting to the class or grade under which he is charged may, within 30 days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list.

Hearing of petition.

13. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit:

Provided that if, in his judgment, the petitioner is able to show that the fee which has been charged exceeds two per cent. upon his annual nett earnings, such excess shall, for the purpose of Section 12, be deemed a valid objection.

Collector to exercise powers of a civil court.

14. The Collector may, for the purposes of any proceeding under Section 13, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits:

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

Revision of order passed under Section 13.

15. Subject to the control of the Local Government, the Commissioner of Revenue of the Division may, in his discretion, on the application of any person deeming himself aggrieved by an order passed by the Collector under Section 13, call for the record of the case, and pass such order thereon as he thinks fit, and such order shall be final.

Power to remit fee.

16. The Collector may in his discretion remit the whole or any part of the fee payable under this Act by any person who has carried on his trade or dealing for a portion of the year only.

Persons carrying on several trades.

17. A person or firm coming under more than one of the designations in the said schedule shall be chargeable only under one of the said designations at the discretion of the Collector; and in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Penalty for carrying on business without a license.

18. If, after expiry of the period mentioned in the notification published under Section 10, for payment of the fee specified or referred to therein, any person (whether he is or is not mentioned in the said list) carries on his trade or dealing without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

Recovery of sums due under this Act.

19. All sums due under Section 18 and all fees payable under this Act or the said Act No. VIII. of 1877, shall be recoverable as if they were arrears of land-revenue.

But

But no fees or other sums due under this Act or the said Act No. VIII. of 1877 shall be recoverable by any process whatsoever after the expiry of three months from the last day of the year in respect of which they are payable.

License to be produced on demand.

20. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

Prosecution to be at instance of Collector.

But no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Receivers and managers chargeable.

21. Courts of wards and receivers and managers appointed by any court in British India, shall be chargeable under this Act in respect of any trade or dealing of which the income is officially in their possession or under their control.

Power to retain assessment paid by trustee, &c.

22. When any trustee, guardian, curator, committee or agent is charged under this Act in such capacity, or when any court of wards or receiver or manager appointed by any court is charged under this Act, every person and court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, curator, committee or agent, or as such court of wards, receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person or court is hereby indemnified for every retention and payment made in pursuance of this Act.

Disposal of fees and penalties.

23. The nett amount of all fees and penalties paid or recovered under this Act, after deducting the expenses of collection, or such portion of such nett amount as the Governor General in Council from time to time directs, shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India.

The residue (if any), of such nett amount shall be carried to the credit of the Local Government.

Powers of Collector under Act may be exercised by other officers.

24. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the control and orders of the Collector of the district, be exercised and performed by an assistant Collector or such other officer as the Local Government from time to time appoints in this behalf.

Obligation to furnish information to Collector.

25. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act when required by him to do so.

Power to exempt and make rules.

26. The Local Government may, from time to time, with the previous sanction of the Governor General in Council,—

(*a.*) Exempt any portion of the territories administered by such Government, or any persons or class of persons in such territories, from the operation of this Act, and cancel such exemption;

(*b.*) Exempt from the operations of this Act any persons whose respective nett annual earnings are less than such sum as the Local Government may, from time to time, fix in this behalf, and cancel such exemption;

(*c.*) Make rules consistent with this Act: (1) for regulating the time and manner of collecting the fees charged under this Act; (2) for providing in any case or class of cases for serving notices on persons charged under this Act; (3) for determining the mode in which persons belonging to any class shall be distributed into grades; and (4) generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

(*See* Section 4.)

CLASS I.

	Fee payable by Licensee.	
Companies registered under the "Indian Companies Act, 1866"		
Bankers		
Professional money lenders		
Owners of cotton screws		*Rs.*
Persons keeping shops for the sale of European goods	First grade	500
Hotel keepers	Second grade	200
Wholesale dealers	Third grade	150
Dealers in precious stones	Fourth grade	100
Sugar manufacturers or refiners		
Indigo manufacturers		
Tea manufacturers		

CLASS II.

Cloth sellers		
Metal vessel sellers		
Fuel sellers (talwálas)		
Chaudhrís		
Letters out of conveyances and cattle		
Contractors (thíkadárs)		
Printers and publishers		
Manufacturers of lac		
Commission agents		
Brokers		
Bill brokers		
Pawnbrokers		
Money changers		*Rs.*
Dealers in gold and silver lace	First grade	75
Druggists	Second grade	50
Harness makers	Third grade	25
Dealers in metals, not being merely artisans	Fourth grade	10
Grain lenders		
Retail dealers in grain		
Auctioneers		
Coach builders		
Tobacco sellers		
Dealers in horses, cattle or elephants		
Timber merchants		
Woollen manufacturers		
Silk manufacturers		
Persons carrying on trades and dealings specified in Class I., whose annual earnings are not so large as to warrant their assessment in that class		

CLASS III.

		Rs.
Artisans, traders, and dealers not above specified	First grade	5
Persons falling under any head mentioned in Class I. or Class II., and whose annual earnings are not so large as to warrant their assessment in either of those classes	Second grade	2
	Third grade	1

ACT No. III. OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the Assent of the Governor General on the 9th February 1878.)

AN ACT to amend the LAW relating to the Levy of RATES on LAND in the *North Western Provinces.*

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase in the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant Governor of the North Western Provinces, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the North Western Provinces Local Rates Act, 1871, and Act No. VII. of 1877, and to re-enact them with the amendments hereinafter appearing. It is hereby enacted as follows:

I.—*Preliminary.*

Short title.

1. This Act may be called "The North Western Provinces Local Rates Act, 1878:"

Extent.
Commencement.

It extends only to the territories administered by the Lieutenant Governor of the North Western Provinces; and it shall come into force on such date as the Governor General in Council, by notification in the "Gazette of India," directs.

Repeal of Acts XVIII. of 1871 and VII. of 1877.

2. On and from such date, the North Western Provinces Local Rates Act, 1871, and Act of No. VII. of 1877 (*to amend the law relating to assignments from the General Provincial Fund established under the North Western Provinces Local Rates Act*, 1871), shall be repealed. But all rates imposed, rules prescribed, allotments made, committees appointed, powers conferred, and notifications published under the former Act, shall be deemed to have been respectively imposed, prescribed, made, appointed, conferred, and published hereunder.

Interpretation clause.

3. In this Act—

"Commissioner" means the chief officer in charge of the revenue administration of a division;

"Collector" means the chief officer in charge of the revenue administration of a district;

"Land" means land used for agricultural purposes, or waste land which is culturable;

"Tenant" means any person using or occupying land, and liable to pay or deliver rent therefor;

"Landlord" means the person responsible for the payment of the Government land revenue, if any, assessed on an estate, and includes a muáfidár, názránádár or other person holding land, whereof the revenue has, either wholly or in part, been released, compounded for, redeemed, or assigned;

"Estate" means all or any part of a village separately assessed to the land revenue, or separately exempt from the payment thereof;

"Year" means the year commencing on the 1st day of April.

II.—*Rates on Land in Districts of which the Settlement is liable to Revision.*

Rate on estates where the settlement has expired.

4. Every estate, situate in any district in which the term of the settlement of the land revenue made under Regulation IX. of 1833 has expired, shall be liable to the payment of such rate, not exceeding 5 per cent. on its annual value, as the Lieutenant Governor from to time imposes.

Such rate shall be paid by the landlord independently of, and in addition to, any land revenue assessed on the estate:

Provided that, in estates in which, before the passing of this Act, provisional

engagements have been taken from the landlord for the payment of the land revenue and cesses in one consolidated sum, and in which it appears to the Lieutenant Governor inexpedient to cancel such engagements, 1-11th part of such sum shall be deducted on account of such cesses, and shall be treated in all respects as if it were a portion of a rate levied under the former part of this section.

Further rate.

Every estate situate in a district of which the land revenue is liable to periodical revision, shall be liable, in addition to any rates levied under the foregoing portion of this section, to the payment of such further rate, not exceeding 1 per cent. on its annual value, as the Lieutenant Governor from time to time imposes.

Such further rate shall be paid by the landlord independently of, and in addition to, any land revenue assessed on the estate.

"Annual value" means as follows:

(1.) In cases in which the settlement of the land revenue is liable to periodical revision, it means double the amount of the land revenue for the time being assessed on an estate;

(2.) In cases in which such settlement is not liable to such revision, or in which the land revenue has been, wholly or in part, released, compounded for, redeemed, or assigned, it means double the amount which, if the settlement were liable to such revision, would be assessable as land revenue on the estate.

III.—*Rates on Land in Estates of which the Land Revenue is not liable to periodical Revision.*

Rate on estates where revenue is not periodically revised.

5. Every estate situate in a district of which the land revenue is not liable to periodical revision, shall be liable to the payment of such rate as the Lieutenant Governor from time to time imposes, not exceeding two annas for each acre, under cultivation, or which has been cultivated within the three years next before the assessment of the rate.

Further rate.

The Lieutenant Governor may from time to time impose upon any such estate, in addition to any rate imposed under the first clause of this section, a further rate of such amount, not exceeding half an anna for each acre as aforesaid, as he thinks fit.

Rate to be paid by landlord.

6. The rate or further rate shall be paid by the landlord independently of, and in addition to, any land revenue assessed on the estate, and in addition to the cess levied now on account of roads.

Lieutenant Governor to prescribe rules for ascertaining area of assessable land.

7. The Lieutenant Governor shall, from time to time, as occasion requires, make rules for ascertaining the area of the land assessable under Section 5.

Landlord's right to recover half rate from tenants.

8. The landlord may recover, from every tenant of land on which such rate or further rate has been assessed, and for the payment of which the landlord is liable, an amount equal to one-half of the rate or further rate assessed on the land held by such tenant.

Power to make rules as to when a landlord may recover rates from tenants holding at fixed or beneficial rates.

9. The Lieutenant Governor may from time to time make rules consistent with this Act for determining the cases in which a landlord shall be entitled to recover, from tenants holding at fixed or beneficial rates of rent, the whole or any portion of the rate or further rate assessed on the land held by such tenants.

IV.—*Manner in which the Rates are to be expended.*

Rates to be carried to general fund.

10. The amount standing at the credit of the fund constituted under Section 9 of the said North Western Provinces Local Rates Act, 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act, shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenue available for famine purposes.

11. (*a.*) From such fund the Lieutenant Governor shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding the proceeds of the further rates assessed in such year under Sections 4 and 5, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure

diture incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

(*b.*) The Lieutenant Governor may from time to time assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred or to be incurred on account of such canals and railways as he, with the previous sanction of the Governor General in Council, may declare to be works of general provincial utility: Assignment for canals and railways.

Provided that the amounts so assigned in any year shall not exceed one-tenth of the proceeds of the rates assessed in such year under the first clause of Section 4, and the first clause of Section 5.

(*c.*) Subject to the appropriation directed by clause (*a*), the Lieutenant Governor shall from time to time allot from such fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:— Allotment for local improvements.

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The maintenance of the rural police and district post;

(3.) The construction and repair of school houses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(4.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works likely to promote the public health, comfort, or convenience:

Provided that the amounts so allotted in any year for any district, shall not be less than nine-tenths of the proceeds of the rates assessed under the first clause of Section 4, and the first clause of Section 5 in such district in such year.

12. In the case of works which benefit more districts than one, the Local Government may determine what proportion of the expense of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively. Works benefiting several districts.

13. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant Governor, be re-allotted for expenditure in the same district, or may be applied for the benefit of the North Western Provinces, in such manner as the Lieutenant Governor from time to time directs. Unexpended portion of assignment.

14. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of such allotment, shall be kept in each district. Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned. An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee. Accounts to be kept.

An abstract of such accounts shall also be published annually in the local Gazette.

15. The Local Government shall appoint, in each district, a committee consisting of not less than six persons, for the purpose of determining how the allotment mentioned in Section 11 shall be applied, and in the supervision and control of such allotment: Local committees.

Provided that not less than one-half of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant Governor shall, from time to time, prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

V.—*Miscellaneous.*

Suits under Act cognisable by Collector.

16. Suits for the recovery from co-sharers, tenants, or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognisable by the Collector as if such suits had been included among the suits mentioned in Section 23 of Act No. X. of 1859, and in Section 1 of Act No. XIV. of 1863; and appeals from decisions in such suits shall be cognisable in accordance with the provisions of Act No. X. of 1859, and Act No. XIV. of 1863.

Limitation of appeals.

17. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie to the Commissioner from the order of the Collector, provided that such appeal be presented within 30 days from the date of the order.

The Commissioner's decision on such appeal shall be final, but all such decisions may be reviewed by the Board of Revenue.

Power to invest subordinate officers with powers of Collector.

18. The Lieutenant Governor may invest any officer subordinate to a Collector with all or any of the powers of a Collector for the purposes of this Act.

The orders passed by any officer so invested shall be subject to revision by the Collector of the district.

Recovery of rates.

19. All sums due on account of any rate imposed under this Act shall be recoverable, as if they were arrears of land revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

20. The Lieutenant Governor may, by notification, from time to time,

(*a.*) Prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected, and paid;

(*b.*) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c.*) Exempt any portion of the territories under his government from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel such exemptions;

(*d.*) Direct fresh measurements, and vary the assessment accordingly.

Every notification under this section shall be published in the local Gazette.

ACT No. IV. OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the Assent of the Governor General on the 9th February 1878.)

AN ACT to Amend the LAW relating to the Levy of RATES on LAND in *Oudh*.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues; and it is accordingly expedient to provide, in the territories administered by the Chief Commissioner of Oudh, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is also expedient to empower the said Chief Commissioner to provide for the payment of certain charges incurred, or to be incurred, on account of canals and railways; and whereas it is therefore expedient to repeal the Oudh Local Rates Act, and to re-enact it with the amendments hereinafter appearing;

It

It is hereby enacted as follows :—

1. This Act may be called "The Oudh Local Rates Act, 1878 :" Short title.
It extends only to the territories administered by the Chief Commissioner of Oudh ; Local extent.
And it shall come into force on such date as the Governor General in Council, by notification in the "Gazette of India," directs. Commencement.

2. On and from such date, Act, No. XVII. of 1871 (*to provide for the levy of rates on land in Oudh*) shall be repealed. But all rates imposed, committees appointed, and notifications published under the said Act, shall be deemed to have been respectively imposed, appointed, and published under this Act. Repeal of Act XVI of 1871.
And all assignments made under Section 10 of the said Act shall be deemed to be allotments made under this Act.

3. In this Act— Interpretation clause.
"Land" means land assessed to the land revenue, and includes land whereof the land revenue has been wholly or in part released, compounded for, redeemed, or assigned ; "Land."
"Landholder" means the person in receipt of the rent of any land, and responsible for the payment of the land revenue, if any, assessed on the estate. It also includes a muáfidár, or other person, holding land, the land revenue of which has been wholly or in part released, compounded for, redeemed, or assigned : "Landholder."
"Estate" means all or any part of a village separately assessed to the land revenue, or separately exempted from payment thereof ; and "Estate."
"Annual value" means— "Annual value."

(1.) Where the settlement of the land revenue is liable to periodical revision, double the amount of the land revenue assessed on an estate ;

(2.) Where such settlement is not liable to periodical revision, or where the land revenue, or a portion thereof, has been released, compounded for, redeemed, or assigned, double the amount which, if the settlement were liable to periodical revision, would, but for such non-liability, release, composition, redemption, or assignment, have been assessed as land revenue on the estate :

"Year" means the year commencing on the 1st day of April. "Year."

4. The Chief Commissioner may impose on every estate a rate not exceeding 2¼ per cent. on its annual value. Such rate shall be payable annually by the landholder, independently of, and in addition to, any land revenue for the time being assessed on the estate, and any local cesses now leviable therefrom. Rates assessable.

5. All sums due on account of any rate imposed under this Act, shall be recoverable as if they were arrears of land revenue due in respect of the land on account of which the rate is payable. Recovery of rates.

6. Every landholder may recover from his co-sharers or pattídárs, if any, a share of any such rate bearing the same proportion to the whole rate that the annual value of the share of such co-sharer or pattídár, recorded at the time of the settlement, bears to the annual value of the whole estate. Power to recover contribution.

7. Whenever any such rate is charged on a landholder, on account of land in the use or occupation of an under-proprietor or permanent lessee, or of a tenant with right of occupancy, whose rent has been fixed or recorded by a competent Court, such landholder may realise from such under-proprietor, lessee, or tenant a share of the rate, bearing the same proportion to the whole rate that the share of such under-proprietor, lessee, or tenant in the annual value of the land on which the rate is charged, bears to half the annual value of such land. Rate on land in tl occupation of an under proprietor c permanent lessee.

8. Suits for the recovery from co-sharers, under-proprietors, permanent lessees, or tenants as aforesaid, of any sum on account of any such rate, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognisable by the Courts of Revenue in Oudh ; and the provisions of the Oudh Rent Act (No. XIX. of 1868), chapters VII., VIII., and IX., as to similar classes of suits, shall apply to the suits mentioned in the former part of this section. Jurisdiction over suits as to rates.

Appeal to Commissioner.

9. An appeal shall lie to the Commissioner from the order of any person authorised, under the power hereinafter conferred, to make assessments, in any matter connected with the assessment of any sum leviable under this Act: Provided that such appeal be presented within 30 days from the date of the order.

The decision of the Commissioner on such appeal shall be final; but all such decisions may be reviewed by the Chief Commissioner.

General fund.

10. The amount standing at the credit of the fund constituted under Section 9 of the said Act, No. XVII. of 1871, at the time this Act comes into force, and the proceeds of all rates imposed under this Act shall be carried to the credit of a general provincial fund.

Appropriation for increasing revenues available for famine purposes.

11. (*a.*) From such fund the Chief Commissioner shall in each year appropriate, in such manner as the Governor General in Council from time to time directs, such amount, not exceeding four-ninths of the proceeds of the rate assessed in such year under this Act, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying expenditure incurred, or to be incurred, for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

Assignment for canals and railways.

(*b.*) The Chief Commissioner may, from time to time, with the previous sanction of the Governor General in Council, assign from such fund such amount as he thinks fit, to be applied in payment of charges incurred, or to be incurred, on account of such canals and railways as he may declare to be works of general provincial utility:

Provided that the amounts so assigned in any year shall not exceed 1-18th of the proceeds of the rates assessed in such year.

Allotment for local improvements.

(*c.*) Subject to such appropriation, the Chief Commissioner shall, from time to time, allot from the said fund such amounts as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair, and maintenance of roads, and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, markets, wells, and tanks; the payment of all charges connected with the purposes for which such buildings or works have been constructed, and any other local works and undertakings of public utility likely to promote the public health, comfort, or convenience:

Provided that the amounts so allotted in any year, for any district, shall not be less than one-half of the proceeds of the rate assessed in such district in such year.

nexpended portion of allotment.

12. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Chief Commissioner, be re-allotted for expenditure in the same district, or may be applied for the benefit of the Province of Oudh in such manner as the Chief Commissioner from time to time directs.

Accounts of receipts.

13. Accounts of the receipts in respect of all rates levied under this Act, and of the receipts and expenditure of the allotment made under Section 11, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English, and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Appointment of committees.

14. The Chief Commissioner shall appoint, in each district, a committee, consisting of not less than six persons, for the purpose of assisting in determining how

how the amount allotted under Section 11 shall be applied, and in the supervision and control of the expenditure of such amount:

Provided that not less than one-half of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Chief Commissioner may, from time to time, prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

Power to make supplementary rule

15. The Chief Commissioner may, by notification, from time to time,

(*a.*) Prescribe by what instalments and at what times any rate imposed under this Act shall be payable, and by whom it shall be assessed, collected, and paid;

(*b.*) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c.*) Exempt any portion of the territories under his administration from the operation of this Act, and cancel such exemption.

Every notification under this section shall be published in the local Gazette.

ACT No. V. OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the Assent of the Governor General on the 9th February 1878.)

AN ACT to amend the LAW relating to the Levy of RATES on LAND in the *Panjáb*.

Preamble.

WHEREAS, in order to defray the expenditure incurred and to be incurred for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is accordingly expedient to provide, in the territories administered by the Lieutenant Governor of the Panjáb, for the levy on land of rates in addition to those now applied to local purposes; and whereas it is therefore expedient to repeal the Panjáb Local Rates Act, 1871, and to re-enact it with the amendments hereinafter appearing; it is hereby enacted as follows:—

Short title.

1. This Act may be called "The Panjáb Local Rates Act, 1878."

Local extent.

It extends only to the territories for the time being administered by the Lieutenant Governor of the Panjáb;

Commencement.

And it shall come into force on such date as the Governor General in Council by notification in the "Gazette of India" directs.

Repeal of Act XX. of 1871.

2. From such date the Panjáb Local Rates Act, 1871, shall be repealed. But all rates imposed, sums credited to the Local Government, committees appointed and notifications published under the said Act, shall be deemed to have been respectively imposed, credited, appointed, and published under this Act;

And all assignments made under the said Act shall be deemed to be allotments made under this Act.

Interpretation clause.

3. In this Act—

"Land."

"Land" means land assessed to the land revenue, and includes land whereof the land revenue has been, wholly or in part, released, compounded for, redeemed, or assigned;

"Landholder."

"Landholder" means any person responsible for the payment of the land revenue, if any, assessed on land. It also includes a person holding land, the land revenue of which has been, wholly or in part, released, compounded for, redeemed, or assigned;

nnual value." "Annual value" means—

1. Double the land revenue for the time being assessed on any land, whether such assessment be leviable or not;

2. And, where the land revenue has been permanently assessed, or has been, wholly or in part, compounded for or redeemed—

Double the amount which, but for such permanent assessment, composition, or redemption, would have been leviable;

ear." "Year" means the year commencing on the 1st day of April.

e assessable. 4. All land shall be liable to the payment of such rate as the Lieutenant Governor from time to time directs, not exceeding eight pies for every rupee of its annual value.

Such rate shall be paid by the landholder independently of, and in addition to, any land revenue assessed on land for the land revenue of which he is responsible, and any local cesses now leviable therefrom:

Provided that wherever the proprietors of any land pay the land revenue in kind to any assignee of revenue or any village headman, such assignee of revenue or village headman shall be responsible for the payment of the said rate, instead of the proprietors, and no demand shall be made by any such assignee or village headman on any such proprietor in respect of the payment of any such rate.

er to recover a e of rate from nt. 5. Whenever a rate is charged on a landholder in respect of lands held by a tenant with a right of occupancy holding at a favourable rent, such landholder may realise from such tenant a share of the said rate, bearing the same proportion to the whole rate as the excess of the annual value over the rent paid by such tenant bears to half the annual value.

es to be credited Local Govern- t. 6. The proceeds of all rates imposed under this Act shall be carried to the credit of the Local Government.

ropriation for easing revenues lable for famine poses. 7. From the sums so credited, the Lieutenant Governor shall in each year appropriate such amount, not exceeding one-fourth of the total proceeds of the rates assessed in such year, as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories; or, if the Governor General in Council so directs, in any other part of British India.

otment for local rovements. Subject to such appropriation, the Lieutenant Governor shall, from time to time, allot from the said sums such amount as he thinks fit, to be applied in each district for expenditure on all or any of the following purposes:—

(1.) The construction, repair, and maintenance of roads and other means of communication;

(2.) The construction and repair of schoolhouses, the maintenance and inspection of schools, the training of teachers, and the establishment of scholarships;

(3.) The construction and repair of hospitals, dispensaries, lunatic asylums, wells, and tanks, the payment of all charges connected with the purposes for which such buildings or works have been constructed, the planting and preservation of trees, and any other local works likely to promote the public health, comfort, or convenience:

Provided that the amounts so allotted in any year for any district shall not in the aggregate be less than three-fourths of the proceeds of the rate assessed in such district in such year.

Works benefiting several districts. 8. In the case of works which benefit more districts than one, the Lieutenant Governor may determine what proportion of the expenses of the work shall be borne by each of the districts benefited thereby, and such proportion shall be payable out of the allotments made as aforesaid to such districts respectively.

Unexpended portion of allotment. 9. Any portion of such allotment remaining unexpended at the end of the year in which the allotment was made may, at the discretion of the Lieutenant Governor, be re-allotted for expenditure in the same district, or may be applied for

for the benefit of the Panjáb, to such one or more of the purposes mentioned in the 2nd clause of Section 7, as the Lieutenant Governor from time to time directs.

Accounts to be k

10. Accounts of the receipts in respect of all rates levied under this Act, and of the allotments made under Section 7, shall be kept in each district.

Such accounts shall, at all reasonable times, be open to the inspection of the local committee hereinafter mentioned.

An abstract of such accounts shall be prepared annually in English and in the vernacular language of the district, and shall be open, at all reasonable times, to public inspection at suitable places within the district without the payment of any fee.

An abstract of such accounts shall also be published annually in the local Gazette.

Local committee

11. The Lieutenant Governor shall appoint in each district a committee consisting of not less than six persons, for the purpose of determining how the amount allotted under Section 7 shall be applied, and of supervising and controlling such amount:

Provided that not less than one-third of the members of such committee shall be persons not in the service of Government, and owning or occupying land in the district, or residing therein.

The Lieutenant Governor shall, from time to time, prescribe the manner in which the members of such committee shall be appointed or removed, and shall define the functions and authority of such committee.

Suits under Act cognisable by cou having cognisanc of suits for rent.

12. Suits for the recovery from co-sharers, tenants or others, of any sum on account of any rate imposed under this Act, and all suits on account of illegal exaction of such rate, or for the settlement of accounts, shall be cognisable by the courts which, for the time being, have cognisance of suits for rent due on land.

Appeals.

13. In matters connected with the assessment and collection of any sum leviable under this Act, an appeal shall lie from the order of any person authorised under this Act to make assessments, to such persons as the Lieutenant Governor appoints:

Provided that such appeal shall be presented within 30 days from the date of such order.

The order of such person on such appeal shall be final.

Recovery of rates

14. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land revenue due on the land on account of which the rate is payable.

Supplementary powers of Local Government.

15. The Lieutenant Governor may, by notification, from time to time,—

(*a.*) Prescribe by what instalments and at what times such rate shall be payable, and by whom it shall be assessed, collected, and paid;

(*b.*) Appoint the person or class of persons to whom the appeals referred to in Section 13 shall lie;

(*c.*) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*d.*) Exempt wholly or in part any portions of the territories under his government from the operation of this Act, or exempt any land from liability to pay the whole or any part of any rate under this Act, and cancel such exemption;

(*e.*) Direct fresh measurements and vary the assessments accordingly.

Every notification under this section shall be published in the local Gazette.

ACT No. X. OF 1878.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the Assent of the Governor General on the 15th March 1878.)

AN ACT for the Levy of ADDITIONAL RATES on LAND in the *Central Provinces*.

amble. WHEREAS, in order to defray the expenditure incurred, and to be incurred, for the relief and prevention of famine, it is necessary to make a permanent increase to the annual revenues, and it is therefore expedient to provide in the territories administered by the Chief Commissioner of the Central Provinces for the levy of additional rates on land. It is hereby enacted as follows:—

rt title. 1. This Act may be called "The Central Provinces Additional Rates Act, 1878:"

cal extent. mmencement. It extends only to the territories administered by the Chief Commissioner of the Central Provinces; and it shall come into force on such date as the Governor General in Council by notification in the "Gazette of India" directs.

dditional rate on tates. 2. Every estate shall be liable, in addition to the rates and cesses payable under any settlement for the time being in force, to the payment of such further rate not exceeding one per cent. on its annual value, as the Chief Commissioner, with the previous sanction of the Governor General in Council, from time to time imposes.

"Annual value" means—

(1.) In cases in which the settlement of the land revenue is liable to periodical revision, double the amount of the land revenue for the time being assessed on the estate;

(2.) In cases in which such settlement is not liable to such revision, or in which the land revenue has been wholly or in part released, compounded for, redeemed, or assigned, double the amount which, if the settlement were liable to such revision, and an assessment at full rates were made, would be assessed as land revenue on the estate.

ecovery of rates. 3. All sums due on account of any rate imposed under this Act shall be recoverable as if they were arrears of land revenue due in respect of the land on account of which the rate is payable.

ates to be credited Local Government. 4. The proceeds of all rates levied under this Act shall be carried to the credit of the Local Government.

ppropriations for ncreasing revenue vailable for relief nd prevention of amine. 5. From the sums so credited the Chief Commissioner shall, from time to time, appropriate such amount as the Governor General in Council may direct, for the purpose of increasing the revenues available for defraying the expenditure incurred or to be incurred for the relief and prevention of famine in the said territories, or, if the Governor General in Council so directs, in any other part of British India.

The residue of the said sums after such appropriation may be applied by the Chief Commissioner, subject to the control of the Governor General in Council, to such local works likely to promote the public health, comfort, or convenience, as the Chief Commissioner thinks fit.

upplementary owers of Chief ommissioner. 6. The Chief Commissioner, with the previous sanction of the Governor General in Council, may, by notification in the local Gazette, from time to time—

(*a.*) Determine by what instalments and at what times any rate under this Act shall be payable, by whom it shall be assessed, collected, and paid, and what portion (if any) thereof, paid by any person in respect of an

an estate, may be recovered by such person from any other persons having any interest in such estate;

(*b.*) Make rules consistent with this Act for the guidance of officers in matters connected with its enforcement;

(*c.*) Exempt wholly or in part any portion of the said territories from the operation of this Act, or exempt any estate from liability to pay the whole or any part of any rate under this Act, and cancel any exemption under this clause;

(*d.*) Direct fresh measurements of estates liable to pay rates under this Act, and vary the assessments accordingly.

ACT No. 1 OF 1878.

PASSED BY THE LIEUTENANT GOVERNOR OF BENGAL IN COUNCIL.

(Received the Assent of the Lieutenant Governor on the 19th February 1878, and of the Governor General on the 24th February 1878.)

AN ACT for the Licensing of TRADES, DEALINGS, and INDUSTRIES within the Territories subject to the Lieutenant Governor of *Bengal*.

Preamble. WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred, and to be incurred, for the relief and prevention of famine in British India, it is necessary to effect a permanent increase of the revenue; and it is therefore expedient that persons carrying on trades, dealings, and industries in the territories administered by the Lieutenant Governor of Bengal should take out licenses, and pay for the same; it is hereby enacted as follows:—

PART I.

Preliminary.

Short title and commencement. 1. This Act may be called "The Bengal License Act, 1878," and it shall come into force from the date on which it may be published in the "Calcutta Gazette," with the assent of the Governor General.

Application. Parts I., II., and V., of this Act apply to all the territories subject to the Lieutenant Governor of Bengal, including the town of Calcutta; Part III. applies to all such territories, except the town of Calcutta; Part IV. applies only to the town of Calcutta.

Interpretation clause. 2. In this Act, unless there be something repugnant in the subject or context—

"Collector." "Collector" means the chief officer in charge of the revenue administration of a district.

"The Commissioners." "The Commissioners," except in Part IV., mean the Commissioners defined in Bengal Act V. of 1876, and in Part IV., the Commissioners defined in Bengal Act IV. of 1876.

"Local Government." "Local Government" means the Lieutenant Governor of Bengal for the time being, or the person acting in that capacity.

"Section." "Section" means a section of this Act.

Saving of Bengal Act IV. of 1876. 3. Nothing in this Act shall be deemed to affect the tax on professions, trades, and callings imposed for municipal purposes by Bengal Act IV. of 1876.

Act not to apply to cultivators of land or landlords receiving rent in kind. 4. Nothing in this Act shall be deemed to apply to persons earning their livelihood solely by agriculture, or to any cultivator of land as such in respect of the sale of the produce of his land, when he shall not keep a shop or stall for the sale of such produce, or to any receiver of rent in kind in respect of the sale of produce received as such rent.

PART II.

General Provisions applicable in all Districts.

nnual licenses to be taken out.

5. Every person who, on or after the 1st day of April 1878, falls under any of the heads of the Schedules hereto annexed, and carries on (whether on behalf of himself or any other person) his trade, dealing, or industry in any district situated in the said territories, shall take out a license under this Act in such district, and shall pay for the same the annual fee specified in the same schedules as payable by persons of the class to which he belongs: Provided that no person whose annual earnings from his trade, dealing, or industry carried on within such district are less than 100 rupees shall be required to take out a license under this Act.

For the purposes of this Act the town of Calcutta shall be deemed to be a separate district.

fficer to grant cense.

6. Such license shall be granted by the Collector of such district, or by such officer as he may appoint in this behalf; and in Calcutta, by the chairman of the Municipal Commissioners.

articulars to be ecified in the cense.

7. Every such license shall specify—

(*a.*) The date of the grant thereof;

(*b.*) The name, father's name, residence, caste, if any, and the trade, dealing, or industry of the licensee;

(*c.*) The fee paid for the license;

(*d.*) The place or places within such district at which the licensee intends to carry on his trade, dealing, or industry for the ensuing year;

(*e.*) The term for which such license shall remain in force; and shall be received in evidence as *primâ facie* proof of all matters contained therein.

ommencement and xpiration of license.

8. Every such license shall have effect in such district only, and shall continue in force from the day of the date thereof until the 1st day of April next after the day of the granting thereof.

enewal of license.

9. Every person to whom any such license has been granted, and who desires to continue to carry on his trade, dealing, or industry in such district after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same so long as he desires to carry on such trade, dealing, or industry.

PART III.

Applicable to all Districts except Calcutta.

llector to prepare nual list of ensees.

10. As soon as may be after the commencement of this Act and the 1st day of January in every subsequent year, the Collector shall prepare a list of the persons in the district aforesaid to be licensed under this Act. Such list shall state—

(*a.*) The trade, dealing, or industry of each of the persons therein named;

(*b.*) The class and grade under which he is charged; and

(*c.*) The fee to be paid for his license.

Such list shall be in such language as the Local Government may direct; but a copy thereof in the language of the district shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

The Local Government shall have power to declare what shall, for the purpose of this Act, be deemed to be the language of the district.

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11. The Collector may, by a notice in writing, require the occupier of any house, manufactory, or shop to forward to him a statement in writing signed by the occupier of the names of all persons residing in such house or working in such manufactory or shop, and of their respective trades, dealings, industries, or occupations.

12. The

Collector to determine class under which licensee is to be charged.

12. The Collector shall from time to time determine under which of the classes of grades mentioned in Schedule A., hereto annexed, every person required to take out a license under this Act shall be charged, and shall prepare or amend the said list accordingly.

Persons carrying on several trades.

13. A person, or firm, carrying on several trades, dealings, or industries, in the same district, and coming under more than one of the designations in the said Schedule, shall be chargeable only under one of the said designations at the discretion of the Collector. And in the case of a firm, payment by any one of the partners shall, for the purposes of this Act, be considered payment by the firm.

Power to remit fee.

14. The Collector may, subject to such rules as the Local Government may lay down, remit the whole or any part of the fee payable under this Act by any person who may carry on his trade, dealing, or industry, for a portion of the year only.

Publication of list and notification.

15. The list, or such part or parts thereof, as the Collector thinks fit, shall be published in the principal bazaars, and at all police-stations of all towns, and at all sub-divisional offices, police-stations, and outposts in the district, and at some conspicuous place in all villages concerned, together with a notification setting forth the Schedule hereto annexed applicable to the district, and directing that if any person falling under any of the classes specified in the said Schedule, whether he is mentioned in such list or not, continues his trade or dealing in the said district, payment of the fee specified in the list as payable by him, or, when he is not mentioned in such list, of the fee mentioned in the said schedule as payable by persons of the class and grade to which he belongs, must be made by him within 60 days of the date of the publication of the notification, and within 60 days next after the 1st day of April of each succeeding year.

Levy of fees on artizans and others in large works.

16. When a statement in writing has been furnished to the Collector under Section 11, from which it appears that any person in the employ of any other person, company, or corporation, is chargeable with fees under this Act, the Collector may require the employer of such person to deduct the amount of his fee from any salary or wages due to such person, and to pay it to the Collector on his behalf.

Petition of objecto

17. Any person mentioned in the list referred to in Section 10, and objecting to the class or grade in which he is charged, may, within 30 days after its publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector, in order to establish his right to have his name transferred to another class or grade, or altogether removed from the list:

Hearing of petitio

18. The Collector shall fix a day for the hearing of the petition; and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same, and pass such order thereon as he thinks fit:

Provided that if, in the judgment of the Collector, the petitioner is able to show that the fee which has been charged exceeds two per cent. upon his annual earnings in his trade, dealing, or industry within the district, such excess shall, for the purpose of Section 17, be deemed a valid ground of objection, and the Collector shall thereupon order the petitioner's name to be transferred to another class or grade, or to be altogether removed from the list. The Collector may also, on this ground, at any time reduce the amount of fee payable by any person under Class V. of Schedule A. hereto annexed to the fee payable under Class VI.

Appeals.

19. There shall be no appeal from an order of a Collector under Section 18; but where the order is passed by any officer subordinate to a Collector, an appeal shall lie to the Collector, or to some officer specially empowered by the Local Government in this behalf, whose decision shall be final. Every petition of appeal under this section shall be accompanied by a copy of the order complained of, and be presented within 15 days of the date of such order. In computing the said period of 15 days, the day on which the order complained of was made, and the time requisite for obtaining a copy of the same, shall be deducted.

 20. The

Power to summon witnesses, &c.

20. The Collector may, for the purpose of enabling him to determine under which of the said classes or grades the petitioner should be charged, summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means, and, as far as possible, in the same manner as is provided in the case of a civil court by the Code of Civil Procedure:

Provided that the Collector shall not, in the course of any proceedings under this section, call for any evidence except at the instance of the petitioner, or in order to ascertain the correctness of the facts alleged by him.

Penalty for carrying on business without license.

21. If after expiry of the period mentioned in the notification published under Section 15 for payment of the amount specified therein, any person carries on his trade, dealing, or industry without having taken out a license as required by this Act, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

Recovery of fees and penalties.

22. All sums due under Section 21, and all fees payable under this Act, shall, where the amount exceeds 50 rupees, be recoverable either as if they were arrears of land revenue, or by distress and sale of the moveable property of the person liable, at the discretion of the Collector. In all other cases they shall be recoverable by distress and sale of the moveable property of the person liable.

The provisions of Sections 113, 114, 115, and 119 of Bengal Act V. of 1876 shall apply, as far as possible, to warrants of distress and sale issued by the Collector under this section; and no tools or implements of trade or agriculture shall be distrained or sold under any such warrant.

Limitation.

23. No sums due under this Act shall be recoverable by any process of law after the expiry of three months from the last day of the year in respect of which they are payable.

License to be produced on demand.

24. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition.

Prosecution to be at instance of Collector.

But, save so far as is provided in Section 29, no person shall be proceeded against for neglect or refusal to produce such license except at the instance of the Collector.

Courts of wards, receivers, and managers chargeable.

25. Courts of wards, and receivers and managers appointed by any court in British India shall be chargeable under this Act in respect of any trade, dealing, or industry of which the income is officially in their possession or under their control.

Power to trustee, &c., to retain money for payment of fee.

26. When any trustee, guardian, curator, committee, or agent is charged under this Act in such capacity, or when any court of wards, or receiver, or manager appointed by any court is charged under this Act, every court and person so charged may, from time to time, out of the money coming to its or his possession as such trustee, guardian, curator, committee, or agent, or as such court of wards, receiver, or manager, retain so much as is sufficient to pay the fee charged.

Every such person or court is hereby indemnified for every retention and payment made in pursuance of this Act.

Power to require returns from municipalities.

27. The Collector may require the Commissioners, and the punchait of any union constituted under Bengal Act V. of 1876, or any village punchait appointed under Bengal Act VI. of 1870, to furnish, within a period to be specified under the orders of the Local Government, returns showing the names and numbers of persons chargeable under this Act resident within the limits of their municipality, union, or village, together with the class under which they respectively fall and the fees payable by them respectively.

If the Commissioners or the punchait fail within the period prescribed to make such returns, or if they make such returns and the Collector has reason to doubt their accuracy, he may at any time revise the return or cause a return showing the names, numbers, and classes aforesaid to be prepared in such manner as may be prescribed by the Local Government.

Such

Such return, when finally accepted or settled by the Collector, shall be deemed to be the list referred to in Section 10.

On the presentation of a petition of objection under Section 17 by any person entered in such list, the Collector may either dispose of it himself, or may refer it to any officer specially empowered by Government under Section 19, or to a bench of not less than three Commissioners, whose decision shall be final. Petition of objection.

28. When the return mentioned in the last preceding section has been furnished or prepared for any municipality, station, or union, the Local Government may call upon the Commissioners, or may direct the magistrate in the case of a union, to pay to the Collector, within a period to be named by the Local Government, a sum calculated on such return in accordance with the provisions of this Act, after such deduction for necessary expenses as the Local Government may fix. Notice to municipalities.

29. The Commissioners and magistrate as aforesaid may take proceedings under Sections 21 and 24 for the recovery of any penalties and fines; and shall exercise the powers conferred on a Collector by Section 24. Penalties and fines to be credited to municipal funds.

All such penalties and fines shall, when so recovered, be credited to the municipal, station, or union fund, as the case may be.

30. The Commissioners and the magistrate as aforesaid shall have the same powers of recovering the fees chargeable under this Act within the limits of their municipality, station, or union that they have for the realisation of municipal taxes under Bengal Act V. of 1876. Where the amount due exceeds 50 rupees, and it cannot be recovered in the manner above provided, application may be made by the Commissioners or magistrate aforesaid to the Collector, and the Collector shall thereupon proceed to recover it as an arrear of land revenue. The said Commissioners or magistrate may also appropriate any part of the revenues of their municipality, station, or union for the payment of any sum leviable from it under Section 28; and if the sum so leviable is not paid at due date, the Local Government may order it, or any part of it, to be deducted from any funds standing to the credit of the municipality, station, or union in any Government treasury. Power of recovery in municipalities.

31. No person who pays fees under this Act shall, so long as he continues to pay the same, be liable to pay any instalment of road cess or public works cess on his house under Part IV. of Bengal Act X. of 1871, or Section 7 of Bengal Act II. of 1877, falling due after the 1st day of April 1878. Exemption of licensees from house cess under Road Cess and Public Works Acts.

32. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector of the district, be exercised and performed by any assistant or deputy Collector, or by such other officer as the Local Government shall from time to time appoint in this behalf. Powers of Collector under Act may be exercised by other officers.

PART IV.

Special Provisions for the Town of Calcutta.

33. From every person who shall within the town of Calcutta exercise any of the trades, dealings, industries, or callings included in the classes specified in Schedule B. hereto annexed, the Commissioners shall levy the fees shown in the said Schedule, and shall pay to the Local Government annually a sum to be fixed by such Government, and calculated on the proceeds of such fees. For the purposes of this Part, any person working or carrying on business in Calcutta shall be deemed to be a resident of Calcutta; and the town of Calcutta shall be deemed to include all places within the local limits of the ordinary original jurisdiction of the High Court of Judicature of Fort William in Bengal, including Fort William itself, the River Hooghly within port limits, the Esplanade, and Coolie Bazaar, now called Hastings. Special scale of fees in Calcutta.

34. The provisions of Sections 10, 11, 12, 13, 14, 15, 16, 17, 20, 21, 23, 24, 25, and 26, shall be in force in the town of Calcutta, and all the powers of a Collector under the said sections shall be exercised by the Chairman of the Procedure in Calcutta.

Commissioners, or by some person or persons authorised by him in that behalf.

Petition of objection.

35. On the presentation of a petition of objection under Section 17, the Chairman may either himself dispose of it, or may refer it for disposal to a bench of not less than three Commissioners. The Chairman or any such bench may reduce the amount of fee payable by any person under the said Schedule B. to the fee payable under any lower class or grade of that Schedule, on its being shown to his or their satisfaction that the fee charged exceeds two per cent. upon the annual earnings of such petitioner in his trade, dealing, or industry carried on within the limits of the said town of Calcutta; and the Chairman shall amend the list published under Section 15 in accordance with the orders passed upon such petition.

There shall be no appeal from any order passed under this section.

Recovery of sums due under this part.

36. The Commissioners shall have the same powers for the recovery of all sums due under this part that they have for the realisation of municipal rates under Bengal Act IV. of 1876.

PART V.

Miscellaneous.

Disposal of fees and penalties.

37. From the nett amount of all fees and penalties paid or recovered under this Act other than those credited to Municipal, Station, or Union Funds under Section 29, after deducting the expense of collection, so much as the Governor General in Council from time to time directs shall be applied, in such manner as the Governor General in Council thinks fit, for the purpose of increasing the revenues available for defraying expenditure incurred or to be incurred for the relief and prevention of famine in the territories administered by the Local Government, or, if the Governor General in Council so directs, in any other part of British India.

The residue (if any) of such nett amount shall be carried to the credit of the Local Government.

Obligation to furnish information.

38. Every person shall be legally bound to furnish information to any officer or person exercising any of the powers of a Collector under this Act when required by him to do so.

Power to exempt and make rules.

39. The Local Government may from time to time (*a*) exempt from the operation of this Act any portion of the territories subject to such Government, or any persons or class of persons, in such territories, and may (*b*) make rules consistent with this Act—

(1.) For defining more precisely the classes of persons liable under this Act;

(2.) For regulating the time and manner of collecting the fees charged under this Act;

(3.) For reducing the fees chargeable to members of the same family when living and working together;

(4.) For providing in any case or class of cases for serving notices on persons charged under this Act; and

(5.) Generally for the guidance of officers in all matters connected with the enforcement of this Act.

SCHEDULE (A.)

FEES for LICENSES applicable throughout the Territories subject to the Lieutenant Governor of *Bengal*, with the exception of the Town of *Calcutta*.

Class I.—Every joint-stock company; every banker; every wholesale merchant, dealer, commission agent or manufacturer; every professional money-lender; every shipowner; and every millowner, or screwowner - - - - - -	First Grade, 500 Rupees. Second Grade, 200 Rupees.
Class II.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class - - - - - - - - - -	100 Rupees.
Class III.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class - - - - - - - - - -	50 „
Class IV.—Every person carrying on any trade, dealing, or industry, who shall be adjudged by the Collector to be a licensee of this class - - - - - - - - - -	20 „
Class V.—Every person carrying on any trade, dealing, or industry within any first class municipality, and not charged under any of the foregoing classes, and every other person who shall be adjudged by the Collector to be a licensee of this class - - - - - - - - - -	5 „
Class VI.—Every person carrying on any trade, dealing, or industry, and not charged under any of the foregoing classes -	First Grade, 2 Rupees. Second Grade, 1 Rupee.

SCHEDULE (B.)

FEES for LICENSES applicable only in the Town of *Calcutta*.

Class I.—Every joint-stock company; every banker, shroff, or banian; every wholesale merchant, dealer, commissioned agent, or manufacturer; every builder; every contractor; every carrying company; every owner or farmer of hauts or bazaars; every owner of cotton, jute, hide, or other screws; every shipowner or dockowner, or owner of chowks; and every auctioneer - - -	First Grade, 500 Rupees. Second Grade, 200 Rupees.
Class II.—Every broker or dalal employed in the wholesale transfer or purchase of imports or exports, country produce, silk, or other merchandise; every broker or dealer in precious stones, houses, landed property, Government securities, shares, and bills of exchange; every freight broker; every owner or lessee of a theatre or other place of public amusement; and every wholesale bepari - - - - - - - - - -	100 Rupees.
Class III.—Every professional accountant; every auditor; every appraiser paid by fees; every surveyor; every millowner; and every person included in Class II. of the Third Schedule of Bengal Act IV. of 1876, not charged under Class I. above - - - - - - - -	50 „
Class IV.—Every manufacturer of aerated waters; every dealer in gold or silver, or old building materials; every stevedore; and every person included in Class III. of the Third Schedule of Bengal Act IV. of 1876, not charged under Class II. above - - - - - - - -	25 „
Class V.—Every brazier; every coppersmith; every die-sinker; every engraver; every farrier; and every person included in Class IV. of the Third Schedule of Bengal Act IV. of 1876 - - - - - - - -	12 „
Class VI.—Every person carrying on any trade, dealing, or industry not charged under any of the foregoing classes - -	First Grade, 5 Rupees. Second Grade, 2 Rupees. Third Grade, 1 Rupee.

BOMBAY ACT No. III. OF 1878.

(Received the Assent of the Governor of Bombay on the 13th February 1878, and of the Governor General on the 11th March 1878.)

AN ACT for the Licensing of TRADES, DEALINGS, and INDUSTRIES, in the Presidency of *Bombay*.

Preamble.

WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred and to be incurred for the relief and prevention of famine, it is necessary to effect a permanent increase of the provincial revenue; and it is therefore expedient that persons carrying on trades, dealings, and industries in the Presidency of Bombay should take out licenses and pay for the same; it is hereby enacted as follows:—

Preliminary.

Short title. Extent.

1. This Act may be called "The Bombay License Act, 1878."

It extends to the whole of the Presidency of Bombay; but nothing herein contained applies to persons earning their livelihood solely by agriculture.

"Collector" defined.

2. In this Act "Collector" means the chief officer in charge of the revenue administration of a district, and in the city of Bombay, the Collector of Bombay.

Licenses.

Annual licenses to be taken out.

3. Every person who, on or after the 1st day of April 1878, falls under any one or more of the heads specified in the Schedule A., and carries on (whether on behalf of himself or any other person) his trade, dealing, or industry, shall take out a license under this Act, and shall pay for the same the annual fee mentioned in Schedule B. as payable by persons of the class to which he shall be determined under the provisions hereinafter contained to belong: Provided, that no person shall be required to take out more than one license, or to pay more than one fee annually.

Officer to grant license.

4. Every license under this Act shall be granted by the Collector of the district or place in which the person requiring such license carries on his trade, dealing, or industry: Provided, that if such person carries on such trade, dealing, or industry, in more than one district or place, the license shall be granted by the Collector of the district or place in which his principal place of business is situate.

Government shall have power to declare, in cases of doubts, what shall for the purposes of this Act be deemed to be such principal place of business.

Collector to determine class under which licensee is to be charged.

5. The Collector shall, from time to time, determine under which of the classes mentioned in Schedule B. every person to whom a license may be granted by him, as aforesaid, shall be charged.

Particulars to be specified in the license.

6. Every such license shall specify—

(*a*) The date of the grant thereof;

(*b*) The name, father's name, caste (or in the case of a firm, the name under which such firm carries on its trade, dealings, or industry), and the trade, dealing, or industry of the person to whom the license is granted;

(*c*) The class to which such person belongs;

(*d*) The fee paid for the license;

(*e*) The place or places where such person intends to carry on his trade, dealing, or industry for the ensuing year; and

(*f*) The term for which the license shall remain in force,

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

7. Every

7. Every such license shall have effect, and continue in force from the day of the date thereof, till the 1st day of January next after the date of the grant thereof. Commencement and expiration of license.

8. Every person to whom any such license has been granted, and who desires to continue to carry or his trade, dealing, or industry after the expiration thereof, shall take out a fresh license for that purpose for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he desires to continue to carry on such trade, dealing, or industry. Removal of license.

List of Persons to be Licensed.

9. As soon as may be after the 1st day of April 1878, and the 1st day of January in every subsequent year, the Collector shall prepare a list of the persons to be licensed under this Act in the district or place under his jurisdiction. Such list shall state:— Collector to prepare annual list of licensees.

(*a*) The trade, dealing, or industry of each of the persons therein named;

(*b*) The class under which he is charged; and

(*c*) The fee to be paid for his license.

Such list shall be in such language as Government may direct, but a copy or translation thereof in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

The Collector may, if he thinks fit, instead of preparing a fresh list each year, amend the previous year's list, which shall then be taken to be the list for the new year.

10. The list, or such part or parts thereof as the Collector thinks fit, shall be published in the principal bazaars, and at all police stations of all towns, and at some conspicuous place in all villages concerned, together with a notification that if any person mentioned in such list continues his trade, dealing, or industry, he must pay the amount specified in the list as payable by him and take out a license in the year 1878 within 30 days of such publication in that year, and within 30 days next after the 1st day of January in each succeeding year, and that if any person not mentioned in such list who falls under any of the heads specified in Schedule A. continues his trade, dealing, or industry, he must apply to the Collector for a license within the said period, and in the event of his failing so to do, will be liable to the penalty prescribed in Section 15. Publication of list and notification.

Hearing of Objections.

11. Any person objecting to the class under which he is charged may, within 30 days after such publication, or within such further time as the Collector may in each case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class, or altogether omitted from the list. Petition of objector.

12. The Collector shall fix a day for the hearing of the petition, and on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit: Hearing of petition.

Provided that if, in his judgment, the petitioner is able to show that the fee which has been charged exceeds two per cent. upon his annual net earnings, he shall transfer his name to another class, or direct that it be altogether omitted from the list, as shall appear to him necessary.

13. For the purpose of enabling him to determine under which class a petitioner should be charged, the Collector may summon and enforce the attendance of witnesses and compel them to give evidence, and compel the production of documents by the same means and as far as possible in the same manner as is provided in the case of a Civil Court by the Code of Civil Procedure: Collector may summon witnesses, &c.

Provided that the Collector shall not call for any evidence except at the instance

instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

Power to remit fee.

14. Subject to the general orders of Government, the Collector may, in his discretion, remit the whole or any part of the fee payable under this Act by any person who has carried on his trade, dealing or industry, for a portion of the year only.

Penalties.

Penalty for carrying on business without a license.

15. If, after expiry of the period mentioned in the notification published under section 10, any person who falls under any of the heads specified in Schedule A. carries on his trade, dealing or industry, without having applied for or taken out a license, he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the amount payable by him in respect of such license, exclusive of the amount so payable; and on receipt of such payment the Collector shall grant him a license.

All sums due under this section and all fees payable under this Act shall be recoverable as if they were arrears of land revenue.

Penalty for not producing license on demand.

16. Every person required by this Act to take out a license, who, without reasonable excuse, neglects or refuses to produce and show his license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition, and

Every owner or occupier of a house or shop who, without reasonable excuse, fails to forward a statement to the Collector, when required so to do under Section 22; shall, on conviction before a magistrate, be punished for each such offence with fine, which may extend to one hundred rupees.

Prosecution to be at instance of Collector.

But no person shall be proceeded against for any such neglect, refusal, or failure, except at the instance of the Collector.

Miscellaneous.

Receivers and managers chargeable.

17. Receivers and managers appointed by any Court in British India shall be chargeable under this Act in respect of any trade, dealing or industry of which the income is officially in their possession or under their control.

Power to retain assessment paid by trustee, &c.

18. When any trustee, guardian, administrator, curator, committee or agent is charged under this Act in such capacity, or when any receiver or manager appointed by any court is charged under this Act, every person so charged may, from time to time, out of the money coming to his possession as such trustee, guardian, administrator, curator, committee or agent, or as such receiver or manager, retain so much as is sufficient to pay the fee charged.

Every such person is hereby indemnified for every retention and payment made in pursuance of this Act.

Disposal of fees and penalties.

19. All fees and penalties paid or recovered under this Act shall be carried to the credit of the Government of Bombay.

The net amount so credited shall be applied in such manner as the Governor General in Council thinks fit, for the purpose of defraying expenditure incurred or to be incurred for the relief and prevention of famine in any of the territories administered by the said Government, or, if the Governor General in Council so directs, in any other part of British India.

Powers of Collector under Act may be exercised by other officers.

20. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector, be exercised and performed by an assistant or deputy collector, or by a Mámlatdár or Màhálkari, or such other officer as Government from time to time appoints in this behalf.

Municipal Commissioner of Bombay to be a Collector for certain purposes.

In the city of Bombay the Municipal Commissioner shall, so far as regards letters out of conveyances, horses or cattle and owners of conveyances, horses or cattle plying for hire in the said city, exercise all the powers and perform all the duties of the Collector under this Act; and shall pay to Government the annual net proceeds of the fees so levied by him; provided, that in the case of all such persons in the said city it shall not be necessary to publish a list or notification as required by Section 10, and that the fees payable by them may be recovered by the Municipal Commissioner at the same time or times and in the same manner as any tax payable by them to the municipality is recovered.

21. Every

21. Every person shall be legally bound to furnish information to any officer exercising any of the powers of a Collector under this Act, when required by him to do so. Obligation to fur information to Collector.

22. The Collector may, by a notice in writing, require the owner or occupier of any house or shop to forward to him a statement in writing signed by such owner or occupier of the names of all persons residing in such house, or working or having any concern in such shop at the date of the notice, and of their respective callings or occupations. Collector may r quire list of pers in any house or shop.

23. No order passed by a Collector under this Act shall be open to appeal. No appeal from Collector's order

24. Government may from time to time— Power to exemp and make rules.

(*a*) Exempt any local area, or any persons or class of persons, from the operation of this Act;

(*b*) Exempt from the operation of this Act any persons whose respective net annual earnings are less than such sum as Government may, from time to time, direct in this behalf;

(*c*) Make rules consistent with this Act, (1) for defining more precisely the classes of persons named in Schedule A. as liable under this Act; (2) for regulating the time and manner of collecting the fees charged under this Act; (3) for providing in any case or class of cases for serving notices on persons charged under this Act; (4) for modifying the fees chargeable to members of the same family when living and working together; and (5) generally for the guidance of officers in matters connected with the enforcement of this Act.

SCHEDULE (A.)

(*See* Section 3.)

PERSONS required to take out LICENSES under this ACT.

Companies registered under the Indian Companies Act, 1866.
Bankers.
Commission Agents.
Brokers.
Manufacturers.
Contractors.
Hotel-keepers.
Money-changers.
Ship or boatowners.
Letters out of conveyances, horses, or cattle.
Owners of conveyances, horses or cattle, plying for hire.
And all persons carrying on trades, dealings, or industries of any kind whatsoever.

SCHEDULE (B.)

(*See* Section 3.)

FEES payable by PERSONS required to take out LICENSES under this ACT.

Class	I.	- -	200	Rupees.	Class	IX. - -	20 Rupees.
„	II.	- -	150	„	„	X. - -	15 „
„	III.	- -	100	„	„	XI. - -	10 „
„	IV.	- -	80	„	„	XII. - -	7 „
„	V.	- -	60	„	„	XIII. - -	5 „
„	VI.	- -	40	„	„	XIV. - -	3 „
„	VII.	- -	30	„	„	XV. - -	2 „
„	VIII.	- -	25	„			

ACT No. III. OF 1878.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE IN COUNCIL.

(Received the Assent of the Governor of Fort St. George on 22nd March 1878, and of the Governor General on the 11th April 1878.)

AN ACT for Licensing TRADES, DEALINGS, and INDUSTRIES in the Presidency of *Madras*.

eamble. WHEREAS, in order to provide means for defraying the public expenditure from time to time incurred, and to be incurred for the relief and prevention of famine in British India, it is necessary to increase the provincial revenue; and it is therefore expedient that persons carrying on trades, dealings, and industries in the Presidency of Madras, shall be required to take out licenses and pay for the same; it is hereby enacted as follows:—

Preliminary.

ort title. 1. This Act may be called "The Madras License Act, 1878."

al extent. It extends to the whole of the Presidency of Madras, except the districts scheduled under Act XIV. of 1874.

mmencement. It shall come into force on such date as the Governor in Council by notification in the "Fort St. George Gazette" directs in that behalf.

ving of the dras Municipal bts. 2. Nothing in this Act shall be deemed to affect the tax on arts, professions, trades, and callings imposed for municipal purposes by the Madras Municipal Act, 1867, and the Towns Improvement Act, 1871, or other corresponding laws on the subject for the time being in force.

ct not to apply to ltivators of land, landlords receiving rent in kind. 3. Nothing in this Act shall be deemed to apply to persons earning their livelihood solely by agriculture, or to any cultivator of land as such in respect of the sale of the produce of his land, when he shall not keep a shop or stall for the sale of such produce, or to any receiver of rent in kind in respect of the sale of produce received as such rent.

Collector" defined. 4. In this Act "Collector" means the chief officer in charge of the revenue administration of a district.

Licenses.

icenses to be applied for and taken out. 5. Every person who, on or after the 1st day of April 1878, carries on (whether on behalf of himself or any other person) any trade, dealing, or industry, and whose annual nett earnings or profits exceed 200 rupees, shall apply for and take out a license, and shall pay for the same the annual fee mentioned in the schedule hereto annexed as payable by persons of the class to which he belongs.

fficer to grant cense. 6. Every license under this Act shall be granted by the Collector of the district in which the person requiring such license carries on his trade, dealing, or industry; provided that, if such person carries on such trade, dealing, or industry in more than one district, the license shall be granted by the Collector of the district in which his principal place of business is situate; but the classification shall be determined by the annual nett earnings or profits of such person in every district.

Board of Revenue o declare licensee's rincipal place of usiness. The Board of Revenue shall have power to declare in cases of doubt what shall, for the purposes of this Act, be deemed to be such principal place of business.

Who to sign license. Every such license shall be signed by the Collector granting it, or by such officer as he may appoint in this behalf.

7. Every

Particulars to l specified in the license.

7. Every such license shall specify—

(*a*) The date of the grant thereof;

(*b*) The name, father's name, caste and trade, dealing, or industry of the licensee;

(*c*) The class under which he is charged;

(*d*) The fee payable and paid for the license;

(*e*) The term for which the license shall remain in force; and

(*f*) The place or places where the licensee intends to carry on his trade, dealing, or industry during such term,

and shall be received in evidence as *primâ facie* proof of all matters contained therein.

Commencemen and expiration license.

8. Every such license shall have effect and continue in force from the day of the date thereof till the 1st day of January next after the date of the grant thereof, notwithstanding that the licensee may have changed his place of business.

Renewal of lice

9. Every person to whom any such license has been granted, and who desires to continue to carry on his trade, dealing, or industry after the expiration of such license, shall apply for and take out a fresh license for that purpose, for the following year, to expire on the day appointed in the last preceding section, and shall renew the same from year to year so long as he desires to continue to carry on such trade, dealing, or industry.

List of Persons to be Licensed.

Collector to pre annual list of licensees.

10. As soon as may be after the 1st day of April 1878 and the 1st day of January in every subsequent year, the Collector shall prepare a list of persons to be licensed under this Act in his district. Such list shall state—

(*a*) The trade, dealing, or industry, of each of the persons therein named;

(*b*) The class under which he is charged; and

(*c*) The fee to be paid for his license.

Such list shall be in the English language; but a copy or translation thereof in the language of the district, shall be filed in the office of the Collector, and shall be open to public inspection at all reasonable times without any payment.

Collector to det mine class unde which licensee i be charged.

11. The Collector shall, from time to time, determine under which of the classes mentioned in the said schedule every person who shall apply for a license and to whom a license may be granted by him as aforesaid shall be charged, and may, from time to time, amend the said list.

Publication of l

The list, or such part or parts thereof as the Collector directs, shall be published in the language of the district in the principal bazaars and cutcherries or some other public place or building in every village, town, or city concerned.

Notification to sons mentioned list to take out pay for license.

A notification shall, at the same time and place, be published setting forth the schedule to this Act, and directing that every person falling under any of the classes specified in the schedule shall apply for and take out a license and pay the amount specified in the said list, in the year 1878 within 60 days of such publication, and in each succeeding year before the first day of March, or at such other periods as the Governor in Council may determine.

Notification to c tain direction to persons, whethe mentioned in list not.

The notification shall also direct that every person falling under any of the classes specified in the schedule, whether he is mentioned in the said list or not, shall apply for and take out a license and pay the amount payable by persons of the class under which he is liable to be charged within 60 days, or before the first day of March, or as the Governor in Council may determine, as hereinbefore provided.

Collector may re quire list of pers in any house, sh &c.

12. The Collector may, by a notice in writing, require the occupier of any house, manufactory, or shop, to forward to him a statement in writing, signed by such occupier, of the names of all persons residing in such house, or working in such manufactory or shop, at the date of the notice and of their respective trades, dealings, or industries.

Hearing of Objections.

Petition of objec

13. Any person mentioned in the list referred to in Sections 10 and 11 and objecting to the class under which he is charged may, within 30 days after such publication, or within such further time as the Collector may in each

case think fit, apply by petition to the Collector in order to establish his right to have his name transferred to another class or altogether removed from the list.

son not mentioned in list, but rged on application, may object to sification.

Any person who is not mentioned in the said list, but who has applied for a license and objects to the classification under which it is proposed to charge him, may, within 30 days from the date on which his classification is determined, apply by petition to the Collector to alter his classification.

aring of petition.

14. The Collector shall fix a day for the hearing of the petition, and, on the day so fixed, or on such subsequent day as he may from time to time direct, shall hear the same and pass such order thereon as he thinks fit, and shall forthwith furnish the petitioner with a certified copy thereof.

Provided that if, in the judgment of the Collector, the petitioner is able to show that the fee which has been charged exceeds two per centum upon his annual nett earnings or profits, such excess shall, for the purpose of Section 13, be deemed a valid objection, to which the Collector shall be bound to give effect.

lector to exercise vers of a civil rt.

15. The Collector may, for the purposes of any proceeding under Section 14, exercise any of the powers conferred by the Code of Civil Procedure on a Civil Court for the trial of suits.

Provided that the Collector shall not, in the course of any such proceeding, call for any evidence, except at the instance of the petitioner, or in order to ascertain the correctness of facts alleged by him.

Appeals.

peal from order petition.

16. Subject to the provisions of Madras Regulation VII. of 1828, any person dissatisfied with an order made under Section 14 of this Act may, within 30 days from the date thereof, present a petition of appeal to the Board of Revenue, whose decision upon such appeal shall be final.

viso.

Provided always, that if such order is the order of an officer subordinate to the Collector of the district, the person dissatisfied therewith shall, within 15 days from the date thereof, make an intermediate application for relief to the Collector of the district.

to be first paid.

Provided also, that no appeal to the Board of Revenue shall be entertained unless the fee charged by the Collector shall have been first paid.

Every petition presented under this section shall be accompanied by a copy of the petition to the Collector, and a copy of his order thereon.

Remissions, Penalties, and Recoveries.

ver to remit fee.

18. The Collector may, in his discretion, remit the whole or any part of the fee payable under this Act by any person who has carried on his trade, dealing, or industry for a portion of the year only.

viso.

Provided that no such remission shall be made by the Collector in the case of any person who has carried on his trade, dealing, or industry for six consecutive months during the year.

ment of fee by tner in a firm or nber of unded family.

18. In the case of any firm, or undivided Hindu family jointly carrying on business, chargeable under this Act, payment in respect of the business of the firm or family by any one of the partners in such firm, or by one of the members of such family, shall, for the purposes of this Act, be considered payment by such firm or family.

alty for carrying on business hout a license.

19. If, after expiry of the period mentioned in the notification published under Section 11 for payment of the amount specified or referred to therein, any person, liable under Section 5 to take out a license (whether mentioned in the said list or not), carries on his trade, dealing, or industry,

without having taken out a license as required by this Act,

or without having given notice in writing to the Collector specifying his trade, dealing, or industry, place of business, and his annual nett earnings or profits, and applied for a license,

he shall be liable, by order of the Collector, to pay a fine not exceeding thrice the fee payable by him in respect of such license, as adjudged by the Collector, and in addition to the fee so payable for such license.

On payment of such fee and fine, the Collector shall grant him a license.

20. All

20. All sums due under the last preceding section, and all fees payable under this Act, may be recovered in the same manner as arrears of land revenue. Recovery of sum due under this A

But no fees or other sums due under this Act shall be recoverable by any process whatever after the expiry of three months from the last day of the year, in respect of which they are payable. Period of limitati

21. Every person holding a license under this Act shall produce and show such license when required so to do by an officer generally or specially empowered in writing by the Collector to make such requisition. License to be pro duced on deman

If such person shall, without reasonable excuse, neglect or refuse to do so, he shall on conviction before a magistrate be liable to a fine not exceeding 100 rupees. Penalty.

But no person shall be proceeded against for neglect or refusal to produce such license, except at the instance of the Collector. Prosecution to be instance of Colle tor.

Trustees, Guardians, &c.

22. The Court of Wards and Receivers and Managers appointed by any Court in British India shall be chargeable under this Act in respect of any trade, dealing, or industry, of which the income is officially in their possession or under their control. Court of Wards, Receivers and Managers chargeable.

23. When any trustee, guardian, administrator, curator, committee, or agent, is charged under this Act in such capacity, or when the Court of Wards, or any Receiver, or Manager appointed by any Court is charged under this Act, every such person or Court so charged may, from time to time, out of the money coming to his or its possession as such trustee, guardian, administrator, curator, committee, or agent, or as such Court of Wards, Receiver or Manager, retain so much as is sufficient to pay the fee charged. Power to trustee, &c., to retain mor for payment of fe

Every such person or Court is hereby indemnified for every retention and payment made in pursuance of this Act.

Municipalities.

24. The Collector of the district may require any Municipality to furnish, within a period to be specified under the orders of the Governor in Council, returns showing the names and numbers of persons chargeable under this Act resident within the limits of such Municipality, together with the class under which they are so chargeable, and the fees payable by them respectively. Power to require returns from mu cipalities.

If the Municipality fails within the period prescribed to make such returns, or if it make such returns, but the Collector has reason to doubt their accuracy, he may at any time cause a return showing the names, numbers, and classes aforesaid to be prepared in such manner as may be prescribed by the Governor in Council.

25. When the return mentioned in Section 24 has been furnished or prepared, notice may be served on the Municipality, calling on it to pay to the Collector, within a period to be specified in the notice, a sum calculated on such return in accordance with the provisions of this Act. Notice to municipalities to pay fe chargeable under this Act.

Any Municipality may appropriate any part of its revenues to the payment of the sum leviable from it under this section, or raise such further sums in addition to its existing revenue as may be needful for such payment; provided that such further sums be raised only in accordance with this Act, and with the Act under which such Municipality is constituted. Municipality how to pay.

For the purposes of this section the President of any Municipal Commission may exercise all the powers of a Collector under this Act. President of muni cipality to exercis powers of Collecto

Every Municipality shall be entitled to such reasonable remuneration as may be determined by the Governor in Council for the performance of the duties imposed by this Act. Municipality entitled to remuner tion.

Miscellaneous.

26. The nett amount of all fees and penalties paid or recovered under this Act, after deducting the expenses of collection, shall be carried to the credit of the Government of Fort St. George. Disposal of fees a penalties.

The amount so credited shall be applied in such manner as the Governor General in Council thinks fit for the purpose of defraying expenditure incurred,

or to be incurred, for the relief and prevention of famine in the territories administered by the Government of Fort St. George, or, if the Governor General in Council so directs, in any other part of British India.

wers of Collector der Act may be ercised by other cers.

27. All or any of the powers and duties conferred and imposed by this Act on a Collector may, subject to the orders of the Collector, be exercised and performed by a Sub-Collector, head assistant Collector, or by an assistant or deputy Collector, or by a Tahsildar or by such other officer as the Governor in Council may from time to time appoint in this behalf.

wer to exempt d make rules.

28. The Governor in Council may, from time to time—

(*a.*) Exempt any local area, or any persons or class of persons from the operation of this Act, and cancel such exemption;

(*b.*) Make rules consistent with this Act.

(1.) For regulating the time and manner of collecting the fees charged under this Act.

(2.) For providing in any case or class of cases for serving notices on persons charged under this Act; and

(3.) Generally for the guidance of officers in matters connected with the enforcement of this Act.

THE SCHEDULE.

(*See* Section 5.)

TAX on TRADES, DEALINGS, and INDUSTRIES.

		Yearly.
Class I.	—Persons whose annual nett earnings or profits shall be adjudged to be 40,000 rupees and upwards - - -	800 Rupees.
Class II.	—Persons whose annual nett earnings or profits shall be adjudged to be 35,000 rupees, or more than 35,000 rupees, and less than 40,000 rupees - - - - - -	700 „
Class III.	—Persons whose annual nett earnings or profits shall be adjudged to be 30,000 rupees, or more than 30,000 rupees, and less than 35,000 rupees - - - - - -	600 „
Class IV.	—Persons whose annual nett earnings or profits shall be adjudged to be 25,000 rupees, or more than 25,000 rupees, and less than 30,000 rupees - - - - - -	500 „
Class V.	—Persons whose annual nett earnings or profits shall be adjudged to be 20,000 rupees, or more than 20,000 rupees, and less than 25,000 rupees - - - - - -	400 „
Class VI.	—Persons whose annual nett earnings or profits shall be adjudged to be 15,000 rupees, or more than 15,000 rupees, and less than 20,000 rupees - - - - - -	300 „
Class VII.	—Persons whose annual nett earnings or profits shall be adjudged to be 10,000 rupees, or more than 10,000 rupees, and less than 15,000 rupees - - - - - -	200 „
Class VIII.	—Persons whose annual nett earnings or profits shall be adjudged to be 5,000 rupees, or more than 5,000 rupees, and less than 10,000 rupees - - - - - -	100 „
Class IX.	—Persons whose annual nett earnings or profits shall be adjudged to be 2,500 rupees, or more than 2,500 rupees, and less than 5,000 rupees - - - - - -	50 „
Class X.	—Persons whose annual nett earnings or profits shall be adjudged to be 1,250 rupees, or more than 1,250 rupees, and less than 2,500 rupees - - - - - -	25 „
Class XI.	—Persons whose annual nett earnings or profits shall be adjudged to be 500 rupees, or more than 500 rupees, and less than 1,250 rupees - - - - - -	10 „
Class XII.	—Persons whose annual nett earnings or profits shall be adjudged to be more than 200 rupees, and less than 500 rupees - - - - - - - - -	4 „

EAST INDIA (TAXATION ACTS 1878-9).

COPY of all the Acts recently passed by the Government of *India* imposing New Taxation in *India* for the Year 1878-9.

(*Mr. Fawcett.*)

Ordered, by The House of Commons. *to be Printed,*
16 *April* 1878.

CHINA. No. 3 (1878).

REPORT

BY

MR. BABER

ON THE

ROUTE FOLLOWED BY MR. GROSVENOR'S MISSION

BETWEEN

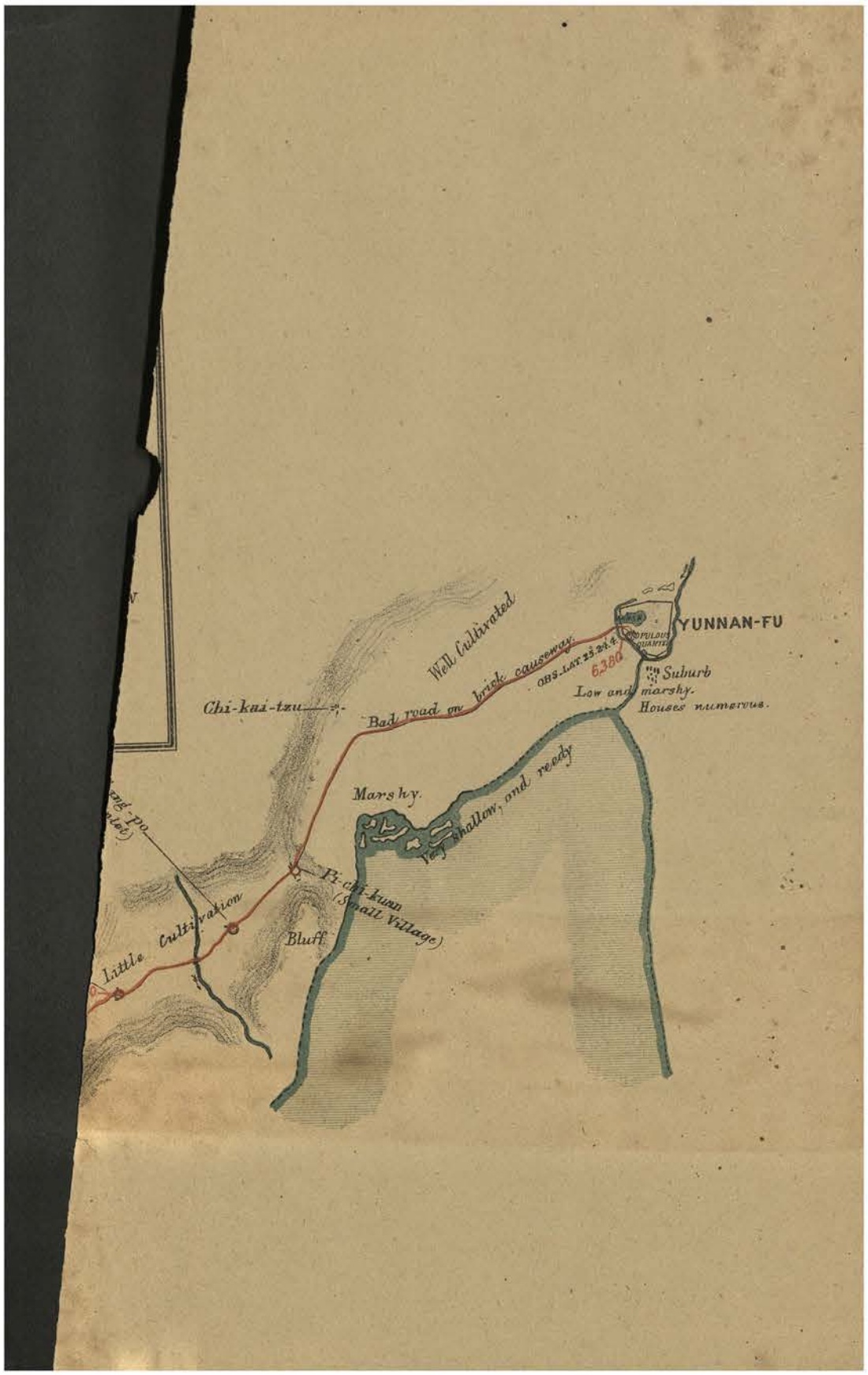
TALI-FU AND MOMEIN.

[WITH ITINERARY AND MAP OF ROAD FROM YÜNNAN-FU.]

Presented to both Houses of Parliament by Command of Her Majesty.
1878.

LONDON:
PRINTED BY HARRISON AND SONS.

[C.—1994.] *Price 4s. 6d.*


YUNNAN-FU
POPULOUS QUARTER
Well cultivated
OBS. LAT 25° 2' 4"
6380
Suburb
Low and marshy.
Houses numerous.
Chi-kai-tzu
Bad road on brick causeway.
Marshy.
very shallow, and reedy
Pi-chi-kuan
(Small Village)
Bluff.
Little Cultivation

Report by Mr. Baber on the Route followed by Mr. Grosvenor's Mission between Tali-Fu and Momein.

[With Itinerary and Map of Road from Yünnan-Fu.]

Mr. Fraser to the Earl of Derby.—(Received July 2.)

My Lord, *Peking, May* 1, 1877.

I HAVE received within the last few days a despatch from Mr. Baber, inclosing a report upon that part of his journey through the province of Yünnan with Mr. Grosvenor which lay between Tali-fu and T'êng-yueh or Momein, together with tables of observations of latitude and altitude taken by the way, and a chart of the whole road between Yünnan-fu itself and T'êng-yueh.

As Mr. Baber informs me that he has already forwarded copies of all these documents to Mr. Grosvenor to be submitted to your Lordship, I need not wait to have them copied here. It will be enough for me to inclose a copy of the despatch in which he describes his work. It appears from this that he has, in addition to the above, prepared a running survey of the whole route across China from Hankow to T'êng-yueh, and a chart of the Yang-tsze River somewhat beyond the farthest point reached by Captain Blakiston, works of real public utility, which have been to him evidently labours of love. I hope they will win all the appreciation which they seem to me to deserve.

Mr. Baber's report could not be an uninteresting or an unintelligent one. He has compared Marco Polo's relation with his own experiences, and verifies in many respects the accuracy of the Venetian's information upon a country almost entirely unknown to Europeans. Some of his observations are particularly worthy of notice. He writes as follows, for instance, upon Mr. Margary's murder and the subsequent revolt and slaughter of the T'êng-yueh train-bands:—

"There can be no doubt whatever that Margary was murdered by the above-mentioned train-bands of T'êng-yueh. Whether their discontent was occasioned by the disgrace into which they fell on account of the ignominious punishment inflicted upon their [illegible] or was aroused by the alacrity with which the local authorities [illegible] operation in the murder and subsequent attack, and proceeded to levy exp[illegible] on them as the penalty of their discountenanced activity and in view of the heavy indemnity which it was thought would be exacted it is impossible to say. In any case it is not without some feeling of pardonable satisfaction that one reads of the slaughter of these miscreants to the number of 'some hundreds,' besides those who 'perished in the ponds.'"

Upon opium and poppy cultivation:—

"We were astounded at the extent of poppy cultivation, both in Ssu-chuan and Yünnan. We first heard of it on the boundary line between Hupei and Ssu-chuan, in a cottage which appears in an illustration given in the work of Captain Blakiston—the highest cottage on the right of the sketch. A few miles south of this spot the most valuable variety of native opium is produced. In ascending the river, wherever cultivation existed, we found numerous fields of poppy; even the sandy banks were often planted with it down to the water's edge; but it was not until we began our land journey in Yünnan that we fairly realized the enormous extent of its production. With some fear of being discredited, but at the same time with a consciousness that I am underestimating the proportion, I estimate that the poppy fields constitute a third of the whole cultivation of Yünnan. We saw the gradual process of its growth, from the appearance of the young

spikelets above ground in January, or earlier, to the full luxuriance of the red, white, and purple flowers, which were already falling in May. In that month the farmers were trying the juice, but we did not see the harvest gathered. We walked some hundreds of miles through poppies; we shot wild ducks in the poppies. Even wretched little hovels in the mountains were generally attended by a poppy patch."

Lastly, upon a trade route into Yünnan from Burma:—

"The valleys, or rather abysses, of the Salwen and Mekong must long remain insuperable difficulties, not to mention many other obstacles. . . . . It seems to have been assumed by the members of Colonel Sladen's mission that when T'êng-yueh is reached the obstacles to a highway into Yünnan have been surmounted. The fact is that the difficulties begin at T'êng-yueh. . . . . It is not to be supposed that, however energetic the British merchant is or ought to be, he will attempt the wild route to Yünnan-fu, but in the event of his attaining that capital he will suddenly be aware that foreign manufactures can be conveyed thither with ease and rapidity from Canton, and his intelligence will at last open to the fact that Yünnan-fu is only 400 miles distant from the sea.

"Loath as most Englishmen are to admit it, the simple and evident approach to Eastern Yünnan is from the Gulf of Tonquin. But it by no means follows that the same holds true of the western part of the province. The object should be to attain some town of importance south of Yung-ch'ang and Tali-fu, such as Shun-ning, from which both those cities could be reached by ascending the valleys instead of crossing all the mountain ranges, as must be done if the T'êng-yueh route is selected."

Mr. Baber's remarks upon the native races, in particular the Kutung people, are also interesting. The principal discrepancy he finds between Marco Polo and actuality is the fact that the Yünnan people, instead of speaking an unintelligible patois, are now found to use a remarkably pure form of Chinese. This, it seems, was rather forcibly instilled into them under the first Emperors of the present dynasty.

I have, &c.
(Signed) HUGH FRASER.

Inclosure 1.

Mr. Baber to Mr. Fraser.

Sir, *Hankow, February* 4, 1877.

I HAVE the honour to report that I took the opportunity afforded by my appointment on the staff of the Yünnan Mission to make a running survey of the route across China from Hankow to T'êng-yueh; but not having time to complete tracings of the whole chart, I confine myself at present to those portions of our journey which have not hitherto been surveyed.

The most important of these is the route from Tali-fu to T'êng-yueh, since it connects Lieutenant Garnier's exploration with the work of Colonel Sladen's expedition, and thus puts Bamo in topographical communication with Shanghae and Saigon. To this part of the work I devoted great care; and I feel confident that the errors which are inseparable from a rough survey are not in this case very considerable. The estimate of distances cannot in this, or in other sections, be very erroneous, as the journey was made on foot.

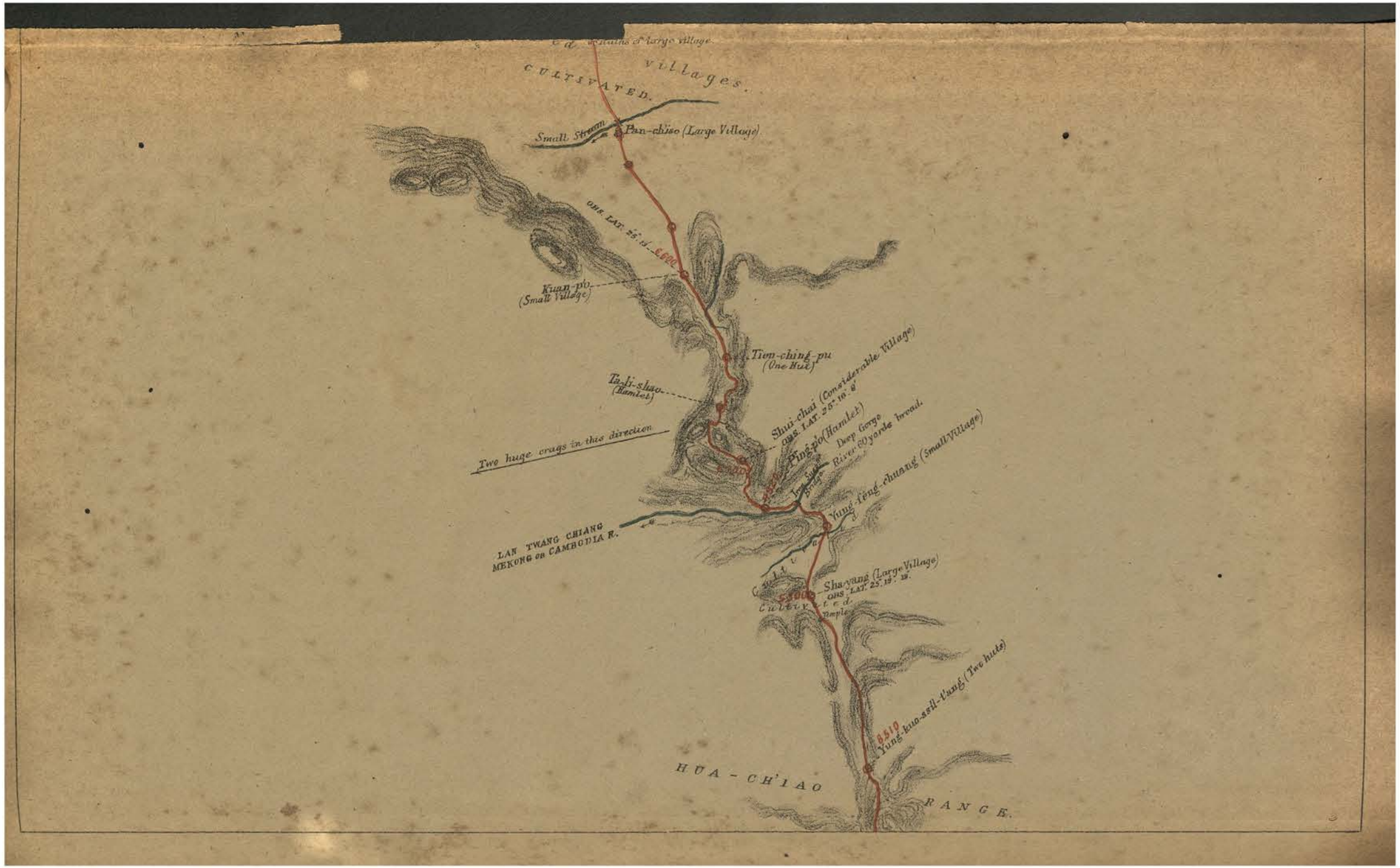
The observations obtained for latitudes, under very favourable circumstances, will afford some test of the trustworthiness of the dead reckoning, which has not been corrected by those observations.

The portion next, though not much inferior, in importance, is the route from Yünnan-fu to Tali-fu. Lieutenant Garnier, it will be remembered, made a journey between those cities, but by a widely different track. It will be useful and interesting to compare the two independent results, leaving out of question the value of a survey, however rude, of an almost unknown route.

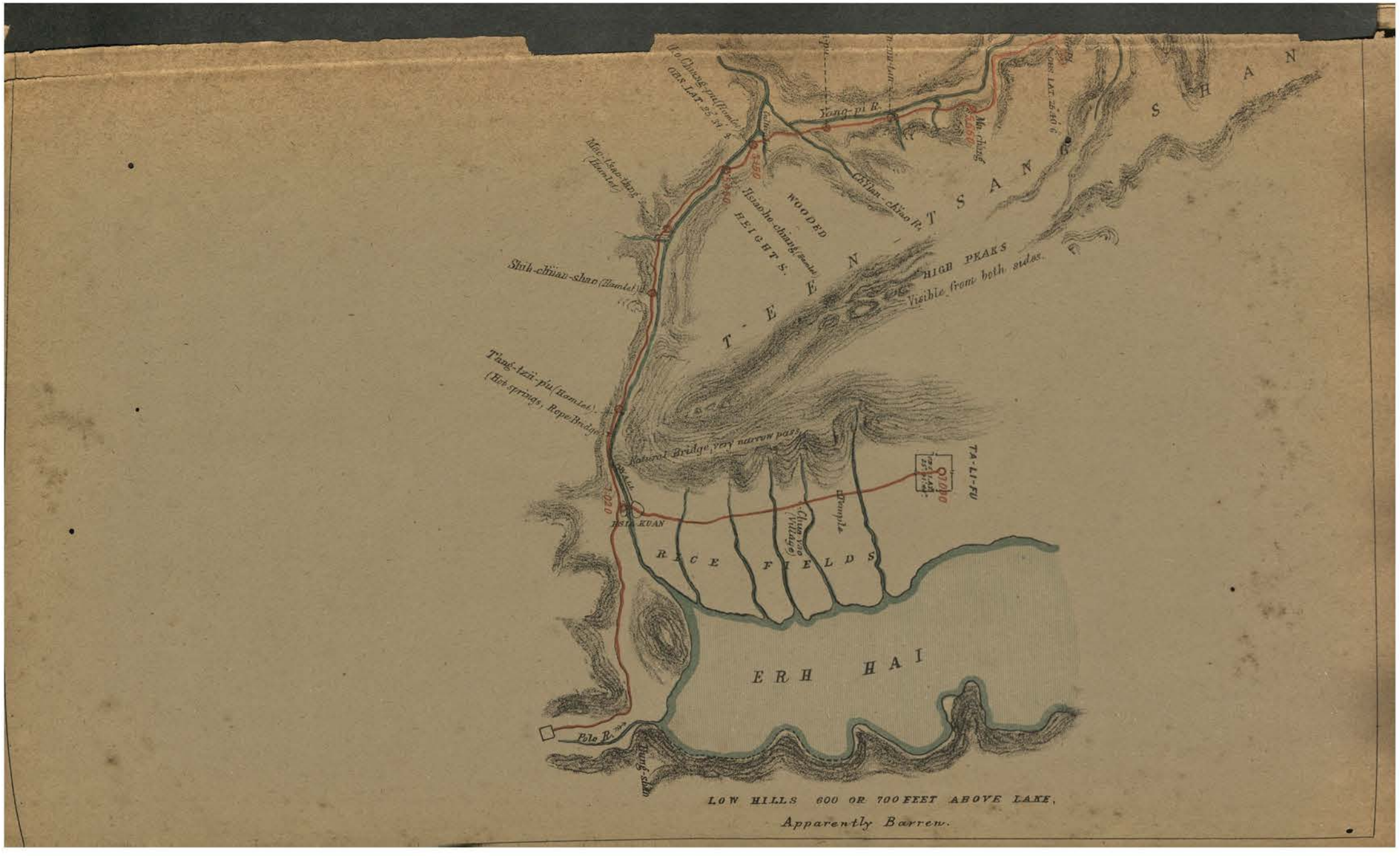
I have, therefore, the honour to forward herewith a copy of the route-chart from Yünnan-fu to T'eng-yueh, on two sheets.

From the Great River to Yünnan-fu we followed, with insignificant deviations, the route taken by Lieutenant Garnier. Having compared every step of the road with his map, I can bear the fullest testimony to their accuracy, and I have, therefore, the less regret at being unable, at present, to go over the same ground.

I have also prepared a chart of the river, somewhat beyond the farthest point reached by Captain Blakiston, chiefly with the object of establishing accurately the names

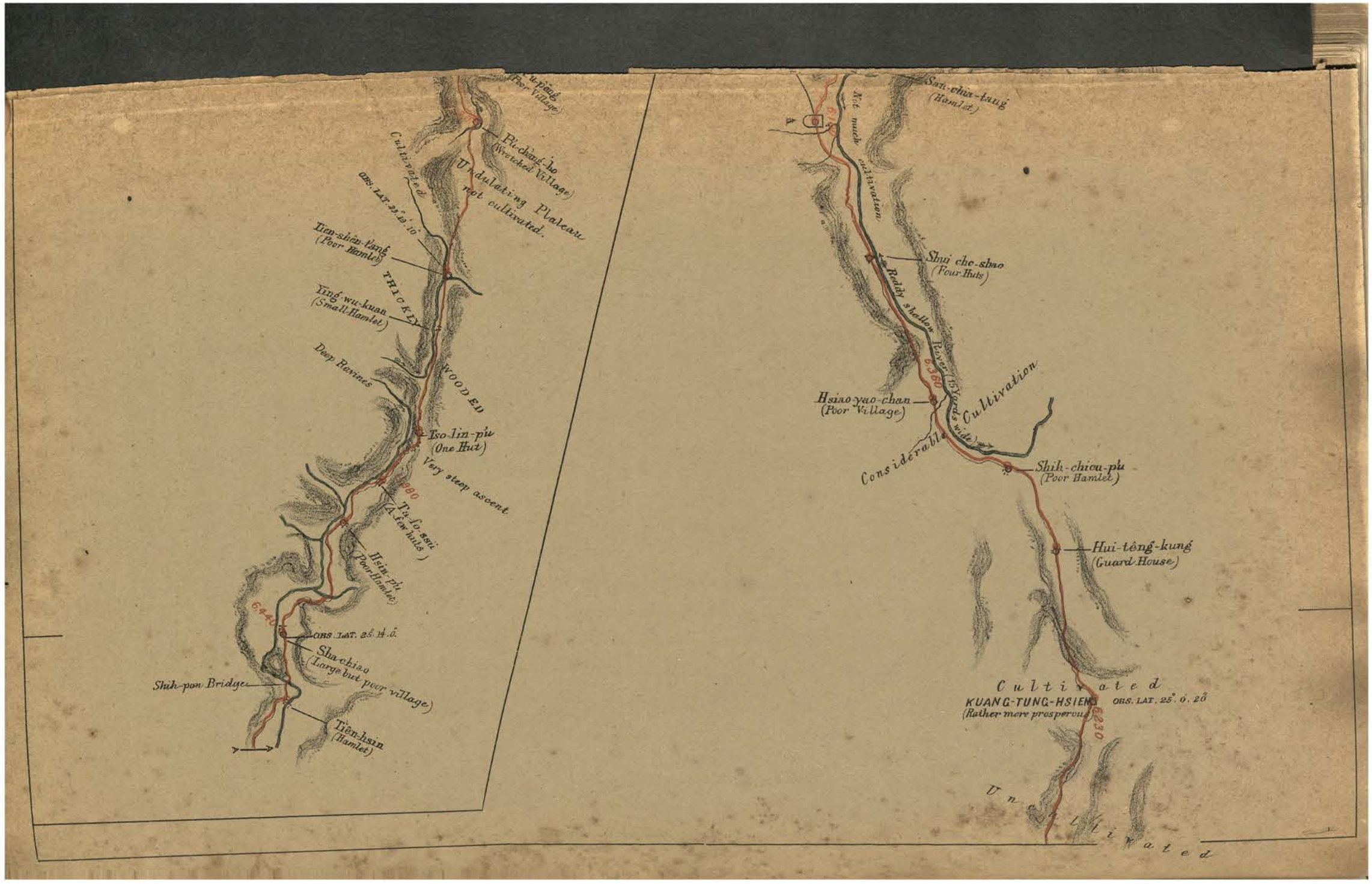


Ruins of large village
CULTIVATED.
villages.
Small Stream
Pan-ch'iao (Large Village)
OBS. LAT. 25°.13'. 6,600
Kuan-p'o
(Small Village)
Tien-ching-pu
(One Hut)
Ta-li-shao
(Hamlet)
Shui-chai (Considerable Village)
OBS. LAT. 25°.16'.8'
Ping-p'o (Hamlet)
Deep Gorge
River 60 yards broad.
Two huge crags in this direction
Yung-feng-chuang (Small Village)
LAN TWANG CHIANG
MEKONG OR CAMBODIA R.
Sha-yang (Large Village)
OBS. LAT. 25°.19'.19'.
Cultivated
Temple
8510
Yung-kuo-ssil-t'ang (Two huts)
HUA-CH'IAO
RANGE.



LOW HILLS 600 OR 700 FEET ABOVE LAKE,

Apparently Barren.



Pu-pang (Poor Village)
Pu-chang-ho (Wretched Village)
Undulating Plateau not cultivated.
Cultivated
OBS. LAT. 25°.19'.10"
Tien-shên-tang (Poor Hamlet)
THICKLY
Ying-wu-kuan (Small Hamlet)
Deep Ravines
WOODED
Tso-lin-pu (One Hut)
Very steep ascent
Ta-fo-ssü (A few huts)
Hsin-pu (Poor Hamlet)
6440
OBS. LAT. 25°.14'.0"
Sha-chiao (Large but poor village)
Shih-pan Bridge
Tiên-hsin (Hamlet)
Sau-chia-tang (Hamlet)
Not much cultivation
Shui cho-shao (Four Huts)
Reddy shallow River (15 Yards wide)
6360
Hsiao-yao-chan (Poor Village)
Considerable Cultivation
Shih-chiou-pu (Poor Hamlet)
Hui-têng-kung (Guard House)
Cultivated
KUANG-TUNG-HSIEN
OBS. LAT. 25°.0'.20"
(Rather more prosperous)
6230
Uncultivated

of places; but I cannot forego the opportunity now of taking it with me to Ch'ung-k'ing, and correcting it *en route*.

I beg, farther, to inclose a short description of the trade-route from Tali-fu to T'êng-yueh, which, though not as detailed as could be wished, will, I think, be found useful by those who may hereafter follow the same road.

With the view of saving time, I am forwarding to Mr. Grosvenor, for transmission to the Foreign Office, copies of this Report and of the charts and inclosure.

I have, &c.
(Signed) E. COLBORNE BABER.

Inclosures 2 and 3.

Route Charts from Yunnan-fu to T'éng-yueh.

Inclosure 4.

Notes on the Road through Western Yünnan, from Tali-fu to T'éng-yueh, by Mr. Baber.

"WHEN you have left Carajan and have travelled five days westward, you find province called Zardandan.

"The country is wild and hard of access, full of great woods and mountains which it is impossible to pass, the air is so impure and unwholesome; and any foreigner attempting it would die for certain."

Thus Marco Polo, in the fiftieth chapter of his second book.

We, who had the good fortune, though for most lamentable reason, to follow many of his steps, searched his book page by page as we journeyed day by day; and it is with the view of supplementing his memoirs, and assisting future explorers who may enter the same region, that these few notes are prepared.

That Yachi and Carajan represent Yünnan-fu, and Tali is proved by topographical and other evidence of an overwhelming nature.

I venture to add one more proof which seems to have been overlooked.

If there is a natural feature which must strike any visitor to those two cities, it is that they both lie on the shore of notable lakes, of so large an extent as to be locally called seas; and for the comparison, it should be remembered, that the inhabitants of the Yünnan province have easy acccess to the ocean by the Red River, or Sung-Ka. Now although Marco does not circumstantially specify the fact of these cities lying on large bodies of water, yet in both cases, two or three sentences further on, will be found mention of lakes; in the case of Yachi "a lake of a good hundred miles in compass"—by no means an unreasonable estimate.

Tali-fu is renowned as the strongest hold of Western Yünnan, and it certainly must have been impregnable to bow and spear. From the western margin of its majestic lake, which lies approximately north and south, rises a sloping plain of about three miles average breadth, closed in by the huge wall of the Tien-tsang mountains. In the midst of this plain stands the city, the lake at its feet, the snowy summits at its back. On either flank, at about twelve and six miles distance respectively, are situated Shang-kuan and Hsia-kuan (upper and lower passes), two strongly-fortified towns guarding the confined strip between mountain and lake; for the plain narrows at the two extremities, and is intersected by a river at both points.

Shang-kuan we had no time to visit.

Hsia-kuan, built on a river to which it gives its name, is circled by a labyrinth of walls. One long arm of masonry even follows the right bank of the river into a gorge through which the high road passes, and there finds an appropriate terminal in a solitary tower of native rock.

These two outflanking fortresses constitute the strength of Tali-fu.

That city is a more or less regular square of one mile and a quarter, surrounded in the usual manner by a high wall backed with earth. Of itself it is neither stronger nor weaker than other Chinese cities; but so long as Shang-kuan and Hsia-kuan are held, it is unapproachable except by the snowy passes in its rear. It was by these passes, we were told, that the Mohammedan insurgents succeeded in capturing the place. The long narrow plain—some eighteen miles by three,—celebrated as the most fertile rice ground in Yünnan, affords the garrison and people an abundant harvest of provisions, and the lake never fails to supply a plentiful tribute of excellent fish.

The fish of Chinese lakes and rivers are generally very insipid and unappetising, a fact which is usually attributed to the muddiness of their native waters. But the streams and meres of Yünnan are remarkably clear, with gravelly bottoms.

The tastelessness of the fish is more probably to be accounted for by their being kept alive in impure and unchanged water until their sale to consumers.

A visit to Tali-fu entails a deviation from the main western road; and we were met, exactly as was the experience of our poor friend Margary, with objections on the part of the authorities to our branching off to their city.

The Chinese seem or pretend to be incapable of understanding the restless curiosity of foreigners who waste their time in exploring regions to which their business does not necessarily conduct them. In such cases we never paused to discuss matters, we stood not upon the order of our going, but went.

All before us was now a land of mystery. Margary had indeed traversed it, but his journal stops short two days before reaching Hsia-kuan. The continuation was no doubt carried off by his murderers; it is clear that they would have hastened to destroy documents which might have contained an intimation of expected foul play.

Is the Tali range snow-capped? was a question often discussed by us. Margary himself, who had passed several days in full view of those forbidding heights at much the same season as ourselves, observed no snow, and even ridiculed the supposition of its existence in conversation with Colonel Browne; on the other hand Mr. Garnier, an explorer of the highest authority, describes the chain as "couverte de neige pendant neuf mois de l'année."

At the station before Hsia-kuan, from which place the heights are not visible, one of our party made careful enquiries about the duration of the snow. His informants, some of whom had crossed the passes, laughed outright at his scepticism and told him that on reaching Hsia-kuan next morning he would find snow hawked in the streets; that the snow rarely melted in the summer, and that a bad harvest and many diseases invariably followed its disappearance. On rounding a spur of the hills which wall in the southern end of the Tali valley we came abruptly into full view of the western range, rising and receding into black saw-like peaks, the summits of which, sheeted with brilliant white, seemed nearer and more real than the lower mass of the mountain. There seems no reason to doubt the statement that the Sierra is generally snow-capped all the year round, but only slightly so during the hot months.

I am not aware what is the line of perpetual snow in this latitude, 2 to (?); but we were satisfied that the heights towered from 7,000 to 8,000 feet over us, raised as we already were 7,000 feet above the sea level.

The range is, in character, what Mr. Garnier calls it, a "chaine"; ruggedly serrated, but with no very prominent peak.

The highest point, as it seemed to us, lay about north-west of the city.

The view given in Mr. Garnier's work depicts very fairly the general appearance of the range, but the colour is unsatisfactory, and from the southern end at which we entered the plain, the mountain mass bears a much bolder and grander proportion to the breadth of the lake.

Although now within a few hundred yards of that glorious sheet of water, we were at first much puzzled at not seeing it, the explanation being that a slight undulation of level, not apparent to the eye, intervened, over which the sight passed immediately on to the opposite hills without being conscious of the interval, just the same illusion, in fact, that is often taken advantage of by scene-painters. The road here lies through a weary bed of sand and shingle, but the traveller is cheered by a charming view of Hsia-kuan glistening white at the mountain foot.

Shortly before reaching that town we passed a family on their way to the quarterly fair of Tali; they consisted of a man, two women, and a child. The man was a wild-looking copper-coloured creature, somewhat resembling a Mongol, clad in a single sack of very coarse woollen cloth, wretchedly poor, but cheerful notwithstanding, and disposed to be communicative. But as he had made even less progress in the Chinese tongue than ourselves, knowing in fact little more than the numerals, interchange of ideas was attended with occasional difficulty. All we could elicit from him was that he came from Kutung, or was a Kutungman.

We had previously met people of the same description engaged as conductors of caravans, but neither we nor our Chinese following ever succeeded in understanding them, nor could we obtain any information from officials nor people regarding them, except that they were Kutungmen. What or where Kutung is I have not to this moment any idea. The men are of a dark reddish complexion, with rather prominent features, above the average height, and well proportioned, dressed in close-fitting woollen garments, which

in some cases we observed to be neatly cut and handsomely embroidered. The Chinese have not acquired the art of spinning and weaving wool, and the clothes of these people never came, it is evident, from an European loom.

The two women, aged about 25 and 17 years respectively, at once arrested our attention. I have the authority of my two companions for stating that they would have been considered handsome anywhere. Paler in colour than the man, their oval and intelligent faces instantly reminded us of the so-called Caucasian type; and in every step and movement there was a decision and exactness widely different from the sluggish inaccentuation of the Chinese physique. The younger was particularly remarkable for a peculiarity of her long hair, which was naturally wavy, or "crimped," a feature which is never met with among the Chinese. While watching these people I felt in the presence of my own race.

Their straight and shapely forms, ill-concealed by a very short and scanty gown, their sympathetic demeanour, their poverty, and their presence with ourselves in a strange land, may possibly account for the interest my two companions evidently felt in them.

The river which relieves the excess of the lake at its south-west foot is not visible from the road until one is in the act of crossing it in Hsia-kuan.

We breakfasted in the suburbs of that town without having succeeded in discovering its stream; and, in fact, we began to feel incredulous of its existence, especially as the rivulets we had passed all ran towards the lake. But shortly after starting again, we crossed, by a fine arched bridge in the centre of the town, a clear and winding stream about thirty-five yards in breadth. So slow was the current that we could only detect its direction by noticing the inclination of the water-weeds.

Snow from the mountain-top was, in effect, being offered for sale, and we celebrated the event by iceing the last bottle of our dozen of champagne. The said vintage was designed for the purpose of entertaining native officials, but it is to be feared that our hospitality was, on occasions, not altogether disinterested.

We bought here for a dollar two pairs of magnificent Amherst pheasants, which we confided to our taxidermist.

Through a long paved street, up a steep incline, we quitted Hsia-kuan and entered upon the slope which rises from the margin of the lake to the mountain spurs.

The land here is thickly cultivated, principally with rice, for which crop it possesses a great reputation.

We were told that before the Mohammedan insurrection the route from Hsia-kuan to Tali, about (?) miles long, was one continuous street; but this does not seem probable. The traces of Mohammedan and Imperialist destruction are very distinct. Temples and houses still lie where they fell. But such ruins were not very frequent along the roadside. Still the place must once have been wealthy and populous, as is proved by the massive stone bridges, often of luxurious and superfluous size, spanning the numerous torrents which run down to the lake.

The fine trees which once adorned this slope have, with a few lone exceptions, disappeared. The idols lie in fragments beneath the ruins of their desecrated shrines. One temple alone, about six miles from Tali, relieves the monotony of ruin and desertion; it is new built and indeed uncompleted, having been lately erected by Ts'en, the Governor, and the Generalissimo Yang-Yü-k'ê.

The usual miniature pond with gold-fish, complete, is shadowed by the conventional toy bridge and willow-pattern balcony; but the effect is pleasing enough, the fine white marble of the Tali quarries furnishing the materials.

We passed a pleasant hour of rest in this temple. The commandant of our Chinese escort, whose name, by the way, translated according to the approved method of Abbé Huc, is not inappropriate to his profession, "Hill-echoing Thunder," narrated to us how he conveyed with exceeding difficulty four foreign guns, "pièces de cinq" only, as we ascertained from a missionary, over the rugged route from Yünnan-fu, and how the capture of the city was to be attributed solely to his own exertions. One gun was irreparably damaged en route, but the surviving three, laid and pointed by himself, according to his account, terminated the rebellion.

There seems no doubt that these guns, cast by French workmen in Yünnan-fu, were really the main cause of the Mohammedan surrender.

General Thunder told us, what was subsequently confirmed, that when the Mohammedans had surrendered and given up their arms, Tu Wên-hsiu, the so-called "Sultan," came into the camp of the besiegers, borne in a sedan-chair, and inquired for Ma, the Imperialist Commander.

Being introduced to his presence, he begged for a cup of water, which, being given him, he said, "I have nothing to ask but this—spare the people" ("Shaoshajên").

He then drank the water, and almost immediately expired. It appears that he had taken poison, which was suddenly brought into action by the water.

His head was immediately cut off and exposed, and, heedless of his prayer—probably the most impressive and pathetic ever uttered by a dying patriot—the victors proceeded to massacre the helpless garrison and townsfolk.

The greater part of the able-bodied men, no doubt retaining some of their arms, succeeded in escaping; but a number of unresisting people, principally old men, women, and children, fled from the city into the rice-fields which border the lake. Hemmed in by the Imperialist pursuers, they entered the water, into which they retreated further and further; and, being still pressed, were either forced out of their depth by the crush, or sought a refuge from worse ills in a voluntary death.

The number of those who perished in this way has probably been greatly exaggerated. The foreign press put it at from 3,000 to 9,000. General Thunder, undoubtedly an eye-witness, and probably a participator, told me, as we sat in the sunny verandah of the temple overlooking the scene of these horrors, that he did not think there could have been more than 500 corpses, or "the water would have stunk more."

The gallant General was of opinion that Tu Wên-hsiu was a good and conscientious ruler, and respected even by his Imperialist foes. But for the Moslems generally he professed much contempt.

We were now in full sight of Tali-fû, as unpicturesque a city as any in China. The ruins of an extensive suburb line the approach to the south gate, but within the walls we saw little trace of destruction.

We found lodging in a caravanserai of more than average dampness and discomfort, which had been the scene of a horrible episode of massacre. Nearly 1,000 Mohammedan partisans (all our informants agreed in the number), mostly men who had laid down their arms, were here pent up by the Imperialists and deliberately butchered.

The inn is reported to be haunted by their spirits, and consequently drives a very poor business.

Future visitors will easily identify it by its situation near the fish market in the central part of the town.

Tali is only in part inhabited, and that not thickly. We did not succeed in finding a single large shop. But about a mile outside the west gate the quarterly fair (yueh-kai) was being held, presenting a very animated scene.

Some 5,000 people, many of them non-Chinese, were present, and good order is evidently maintained, as valuable wares are exposed with security.

In the thick of the throng we met our friends of Kutung, and many other outlandish folk. Lolos were rubbing elbows with people from the Shan districts, and Tibetans, the dirtiest race we had ever seen in this land of dirt, where most of the matter is in the wrong place, were chaffering with sleek Cantonese. A Fakir with a praying machine, which he twirled for the salvation of the pious at the price of a few cash, was at once recognized by us; he was our old acquaintance, the Bakhsi, whose portrait is given in Colonel Yule's Marco Polo.

At the upper end of the fair we found many varieties of goods from Tibet exposed for sale; among others a very stout description of serge, obviously not Chinese, of which a specimen will be found in the trade collection, and an endless exhibition of the "omnium gatherum," generally known as Chinese medicines.

Enormous dried centipedes tied up in bundles were in much request.

Very few Manchester goods were seen, although the fair is chiefly a market for clothing materials. We observed Russian broadcloth, and the commercial motto of Sweden, "Utan fosfor och svafel," was prominent.

The greater part of the goods and traders seemed to come from Canton, and the few foreign goods probably found their way from that city.

The lower part of the fair was occupied by lodging booths and restaurants bordered by stalls, on one of which it was interesting to find a copper knife and a stone celt. I purchased both for a few cash. The knife is undoubtedly genuine; the celt, called locally, and indeed all the world over "thunder-stone" (lei-ta-shih), bears traces of sharpening on the axe-edge and is well adapted for use; but as these objects are now employed as charms on account of their supposed supernatural origin and properties, and as there is a brisk demand for them, it is difficult to satisfy oneself of their authenticity.

The original type would, however, be retained, and it is curious to observe how perfectly this exemplar agrees with European forms.

We met with a considerable stock of silversmith's work and jade carving.

The cost was much greater than in Eastern China, but nevertheless sometimes several articles for which we bargained were sold to natives for higher prices than we had considered

reasonable, arguing that there must somewhere be more wealth than we found signs of. We noticed some very handsome lime boxes of silver filigraine work.

In Western Yünnan the betel nut is chewed with prepared lime, colôuring the teeth red and causing a profuse expectoration.

We first met with the practice near Tali-fu. In fact we had been for some days importuning our geologist to account for certain red streaks on the roadside rocks. His explanation was plausible enough: some people can explain anything, but he was soon found out.

Is it not possible that the red colour imparted to the teeth by the practice of chewing betel with lime may go some way to account for the ancient name of this region "Zar-dan-dan," "Chin-ch'ih," or "golden teeth"? Betel chewing is of course common all over China; but the use of lime is almost unknown and the teeth are not necessarily dis-coloured.

In the neighbourhood of Tali one comes suddenly upon a lime-chewing people, and is at once struck with the strange red hue of their teeth and gums. That some of the natives used formerly to cover their teeth with plates of gold, from which practice, mentioned by Marco Polo and confirmed elsewhere, the name is generally derived, can scarcely be considered a myth; but the peculiarity remarked by ourselves would have been equally noticeable by the early Chinese invaders, and seems not altogether unworthy of consideration. It is interesting to find the name "Chin-ch'ih" still in use.

When Tu Wên-hsiu sent his "Panthay" mission to England with tributary boxes of rock from the Tali mountains, he described himself in his letter "as a humble native of the golden teeth country."

The word Panthay has received such complete recognition as the national name of the Mahommedan revolutionaries in Yünnan that I fear it will be almost useless to assert that the term is utterly unknown in the country which was temporarily under the domination of Sultan Suliman, otherwise Tu Wên-hsiu. The rebels were and are known to themselves and to the Imperialists by the name of Hui-hui, or Hui-tzu (Mohametans), the latter expression being slightly derogatory.

The name of "Sultan," utterly foreign to the ordinary Chinese, was never applied to their ruler, except perhaps by the two or three hajis among them.

The name "Suliman" is equally unknown. The Mohammedans of Yünnan are precisely the same race as their Confucian or Buddhist countrymen; and it is even doubtful if they were Mohammedans except as far as they professed an abhorrence for pork. They did not practise circumcision, though I am not sure if that rite is indispensable; they did not observe the Sabbath, were unacquainted with the language of Islam, did not turn to Mecca in prayer, and professed none of the fire and sword spirit of propagandism.

That they were intelligent, courageous, honest, and liberal to strangers, is as certain as their ignorance of the law and the prophets. All honour to their good qualities, but let us cease to cite their short-lived rule as an instance of the "Great Mohammedan Revival."

The rebellion was at first a question of pork and of nothing else, beginning with jealousies and bickerings between pig butchers and the fleshers of Islam in the market places. The officials who were appealed to invariably decided against the Mussulmans. Great discontent ensued and soon burst into a flame.

The first outbreak seems to have originated among the miners, always a dangerous class in China, who were largely composed of Mohammedans.

The usual measures of exterminative repression were adopted by the officials; their Confucian hostility against any faith or society which possesses an organization novel to or discountenanced by the Government, was aroused; a general persecution ensued; the Mohammedans made common cause, excited, it is very possible, by their travelled hadjis; and so began the period of disorder and disaster with which we are acquainted.

Regarding the faith of these unfortunate people Dr. Anderson writes, "Our Jemadar frequently lamented to me the laxity that prevailed among them, and my native doctor held them in extreme contempt, and used to assert that they were no Mussulmans."

As regards the illogical atrocities which the Chinese official mind justifies, one anecdote will suffice.

A few weeks before our arrival at Yünnan Fu, a rising occurred in the north of the province, occasioned by the extortionate proceedings of a Prefect. The insurgents committed no outrages, but simply assumed an attitude of protest. The movement was suppressed with curious suddenness, and we were fortunate enough the meet the military officer who had restored order. On being congratulated on his success, he replied, "Yes, they were harmless people, and not in the least to blame. I only had to kill a few ("pu-kuo-shao-ti-sha"), and the affair was over.

We strolled several times up and down the main street of Tali. For a Chinese street it is a wide and not uncleanly avenue, but the houses are very mean. The most remarkable sight was the market-women belonging to some non-Chinese race, who came in from the country with fish and provender for baggage animals. They would be pronounced comely if it were not for their dreadfully excoriated bare legs. We observed the same women and the same legs at Yünnan Fu.

In the street near the north gate were two curious objects, the use of which we could not satisfactorily ascertain.

They were made of bronze, well cast, and resembled howitzers, but had no trunnions, nor, as far as we could find, any rudiment of a touch-hole. Moreover, they seemed so thin that it would have been dangerous to fire them.

They were about 8 inches in diameter at the muzzle, and perhaps 6 inches in bore, being some $4\frac{1}{2}$ feet long, and were not supported on carriages, but laid in cages with the muzzles elevated towards the gate. They are probably the guns which protected the gateway of Tu Wên-hsiu's palace during the rebellion, and were intended to fire grape, but how they were to be fired remains unexplained.

It is, however, possible that they have been carefully and accurately spiked without leaving any trace of the operation.

The dimensions are from memory.

On the 15th of April we returned to Hsia-kuan. Leaving the town the next morning, and following the left bank of the river which issues from the lake, we were surprised to find that rather imposing stream, which seems almost navigable, suddenly plunge under a natural bridge of rock, and become a rushing torrent.

That a boat once came up the Mikong and entered the lake by this branch, as local tradition has it, is clearly fabulous. About a mile from Hsia-kuan the route enters a gorge by a massive gateway, part masonry and part rock, which forms a fit portal to the majestic scenery it guards.

The precipitous mountain sides are at first bare and rugged, but an hour's walk along an easy road brings the traveller into a well-wooded region. At $2\frac{1}{4}$ miles from Hsia-kuan, the hamlet of Fang-tzu-pu is reached, remarkable for its hot spring.

The route traverses the mountain side at a considerable height above the river, but descends again to its level immediately after passing Shih-ch'uan Shao, $5\frac{1}{2}$ miles.

So far, there is very little cultivation, the way being a mere mountain pass; but, on approaching the scattered huts which comprise Mao-t'sao-t'ang, $7\frac{1}{4}$ miles, a wheat crop was observed, and further on the inevitable poppy-field.

The route now becomes densely wooded, and coasts along the river through pleasant glades of walnut trees.

The 40 yards breadth of clear stream which lingered through the sands of Hsia-kuan here appears a sheet of foam 10 yards broad, surging over enormous boulders. It is easily crossed by bamboo bridges in several places; but, as our midday stage, the hamlet of Hsiao-ho-chiang, was already in sight, we followed a roundabout path, and gained the other bank by means of a tree which a freak of nature has made to grow horizontally over the torrent.

Hsiao-ho-chiang is $9\frac{1}{4}$ miles from Hsia-kuan. The local estimate is 45 li, but it is nearly impossible to obtain any even approximately exact idea of distances in these regions from the Chinese.

We heard, for instance, with incredulous ears, that the distance between two places depended upon which end one started from; and all the informants, separately questioned, would give much the same differential estimate. Thus, from A to B would unanimously be called 1 mile, while from B to A would with equal unanimity be set down as 3. An explanation of this difficulty, offered by an intelligent native, was this: carriage is paid on a basis of so many cash per mile; it is evident that a coolie ought to be paid at a higher rate if the road is up-hill. Now it would be very troublesome to adjust a scale of wages rising with the gradients of the road. It is much more convenient for all parties to assume that the road in difficult or precipitous places is longer.

This is what has been done, and these conventional distances are now all that the traveller will succeed in ascertaining.

"But," I protested, "on the same principle, wet weather must elongate the road, and it must be further by night than by day."

"Very true, but a little extra payment adjusts that."

This system may be convenient for the natives, but the traveller finds it a continual annoyance.

The scale of distances is something like this:—

On level ground 1 statute mile is called 2 li.

On ordinary hill-roads, not very steep, 1 mile is called 5 li.

On very steep roads, 1 mile is called 15 li.

The natives of Yünnan, being good mountaineers, have a tendency to underrate the distance on level ground, but there is so little of it in their country that the future traveller need scarcely trouble himself with the consideration. It will be sufficient for him to assume 5 local li, except in very steep places, as being 1 mile.

From Shih-ch'üan-shao to Hsiao-ho-chiang there are two routes, one on either bank. That on the left is preferable.

While at tiffin we received a deputation from Ho-chiang-pu, the village at which we intended to pass the night, entreating us to stay where we were. It was a very great distance to that place, the road was almost impassable, the inhabitants were very turbulent, and suffered from an infectious plague, and the village was so small that we should be unable to find food or lodging.

We possessed, however, sufficient experience of the "splendid mendacity" of the Chinese to make us feel satisfied that these stories were fiction, and we were accordingly not in the least surprised when, after strolling a mile along an easy path, we were greeted with the smiles of the healthy-looking villagers of Ho-chiang-pu ($10\frac{1}{4}$ miles).

The object of the deputation was made evident when we discovered that a subordinate Chinese official was also putting up at the village. He no doubt feared that we should occupy the best quarters, and his apprehensions were realized.

Ho-chiang-pu ("the meeting of the waters") is an inconsiderable walled village, protecting the western entrance to the pass which we had been threading. It occupies a lovely situation near the junction of three torrents, the Hsia-kuan river, the Ch'üan-chiao, and the Yang-pi, whose combined streams flow on, keeping the name of Yang-pi, to join the Mekong.

The Ch'üan-chiao river takes its name from a stone bridge which we shall shortly cross. The Hsia-kuan river is also called the Ho-chiang.

The village boasts two or three tolerable inns, and would be a most convenient centre from which to explore this interesting region. The four valleys traversed by these three streams and their continuation, afford every variety of mountain scenery, from the undulating thickly-wooded hills near the village to the snow-tipped "horns" and "teeth" of black rock which overhang the town of Yang-pi.

To this place we must hasten.

Issuing from the village, we seem about to plunge into a dense forest; but this ceases on the margin of a triangular cultivated patch about half a square mile in extent, at the junction of two of the streams. Inclining to the north an execrable road dips into a gully, and we soon cross the Ch'üan-chiao bridge over the stream of that name, at the mouth of a magnificent glen. The torrent rushes joyously along between mountains of inaccessible steepness, which are clothed to the very summit of the precipices with flowering or bright-leaved woods. The snowy peaks which crown the whole are not visible from this point, but the consciousness of their awful dominance is always present.

We passed no nook in our whole journey across China more worthy of close exploration than this; and we are confident that the traveller of the future will record a debt of gratitude to us for having pointed it out. It will lead him to the inmost heart of the range by what appeared to us a very practicable path.

The range possesses a sacred and emblematic character. The envoys sent by the 'Panthay' Sultan in 1871 carried with them pieces of rock hewn from the four corners of the mountain, as the most formal expression of his desire to become feudatory to the British Crown. Our unsentimental Foreign Office, blind to romantic symbolism, would not suffer them to be extricated from the bonded warehouse of the Customs; yet it seems unlikely that the Tariff includes among forbidden imports the sacred rock of the golden teeth.

To our exceeding depression we are only permitted a passing glimpse of this paradise, and must continue our inexorable way across a wooded spur to the hamlet of Chi-i-pû (12 miles). The valley we are now ascending is much less verdant, and the inclosing hills lower, but we have scarcely recovered from our late disappointment, when, after passing Chin-niu-tun ($13\frac{3}{4}$ miles), a mere hamlet, an opening on our right suddenly reveals the central snowy sierra.

Replete as this mountain system is with surprises, no contrast is so striking as here meets our gaze. At the foot of a rift in a wall of dark rock, apparently 600 or 700 feet in height, but possibly much more, vegetation suddenly ceases, and between the vertical sides of the chasm issues a torrent from the very feet of the giants within.

The eye in vain attempts to penetrate the interior gloom of this gulf, which is probably not more than two miles distant from the road, and easily accessible. The contrast between

the sudden black mass of rock and the green and gradual slope which approaches it, utterly confuses all perception of distance; the shadows thrown by the pinnacles and crags above deepen the obscurity, and the sight ascends, helpless and hopeless, to the final contrast of the dazzling snows.

It is an absorbing scene; but our instructions are to travel with all despatch.

We hurry on with many a backward glance, and a vow that these murky gates shall one day open to us.

The road at this point is worse than ever, being in one place the bed of a torrent with no stint of water.

The valley gradually broadens, or rather the floor rises, until an uninviting down, broken by sandy gullies, has to be ascended. T'sao-hsieh-p'u was the name of the place at which we expected to find tiffin awaiting us, but we searched in vain for T'sao-hsieh-p'u. We heard afterwards that a hamlet of that name formerly existed, but had been deserted from want of water; it was strange how utterly the habitations had disappeared.

After a halt of two hours at Ma-ch'ang (15¾ miles) a circuitous route leads us round an elbow of the river and we soon catch sight of the town of Yang-pi, a fortress of great importance, as Chinese fortresses go, guarding a pass over the mountain by which the rear of Tali-fu can be gained. This pass is officially closed during six months of the year, but is frequently crossed by contrabandists who know every detail of the range.

The Chinese officials draw very little distinction between smuggling and brigandage, the penalties being practically the same for both derelictions; it follows that a smuggler often develops into a brigand, and as a consequence all mountain ranges and border lines have the reputation of being infested by robber bands.

Thus, by an easy transition, the heavily-taxed people take to smuggling, smugglers become bandits, bandits become rebels, and when occasion serves, whole districts are in revolt.

The little town of Yang-pi has often played an important part in the repression of such disorders. After the capture of Tali-fu about 2,000 Mohammedans, we were told, took refuge in the mountains, but the approaches to Yang-pi being secured by its garrison, they were unable to descend, and most of them perished of cold and starvation in the upper passes. Viewed from this side, the town is very picturesque, being broken by the necessity of its situation into two divisions on different levels about half a mile apart, built in the midst of a curious convolution of water. The entrance to the lower town (Hsia-ch'êng, 19¾ miles) is very strongly guarded by high loopholed walls, between which the road passes for some fifty paces before the place is entered.

To the north the spurs of the Tali mountains break into a number of low plateaux, among which the Yang-pi River winds, apparently taking its rise away in the north-west, and not in this range.

It is represented in all maps as a bifurcation of the Mekong; but in so mountainous a country one is loath to believe that rivers can divide in this way.

The valley of the Yang-pi, to judge from the latest native map (which we found very trustworthy as regards names, though inexact in positions) is continuously populated up to the point where it diverges from the Mekong, near a village called Hsiao-tien ( ), whereas the Mekong valley is depicted as being almost uninhabited.

It would, therefore, seem that the easiest way of reaching the upper Mekong is by ascending the former valley.

The Yang-pi River, after receiving the two streams at Hochiang, ultimately rejoins the Mekong. Its name, locally pronounced Niang-pi, has an un-Chinese sound, and the elaborate characters used in writing it (?) give one the impression that they were specially invented for the purpose. It is probably, like many others, an indigenous name, which was in use before the Chinese occupation.

We passed the night comfortably enough in a hostel in the lower town. This, like many houses in Yünnan, possessed an upper story. The houses are often built entirely of wood, and the upper room, generally clean and fresh, is in some cases 45 feet long, and of proportionate breadth. A better lodging in mild weather could scarcely be desired.

The tax-office (Lekin) was usually the newest and most conspicuous edifice in every village, and we passed many a night in those well-abused institutions.

A mountain-rill runs down the side of the main street of the lower town, and in one place forms a convenient shower bath, a hint for which the future traveller will be grateful, as well as for the information that the lower town affords better lodging than the upper. We were fortunate in procuring some fairly good tobacco here—our supply had given out at Tali-fu—and the recovered pleasure yielded an additional zest to the prospect of the star-lit mountain snows.

The discomfort of travel in these regions is no doubt very great; but, on the other hand, the foreigner will meet with at least one agreeable compensation, in being able to pass to and fro without being pestered by the curiosity of impertinent crowds.

We strolled about the cities and villages with perfect freedom and convenience, often in crowded places such as the fair at Tali, without attracting much notice from the bystanders. This is no doubt to be attributed in some degree to the presence of so many non-Chinese races in and around the province. Burmese, Tungkingese, Shans, and a host of petty tribes, are familiar to the people of Western Yünnan, and we were no doubt confounded with one or other of these.

The abusive term, "foreign devil," seems unknown in Ssu-ch'uan and Yünnan; we were assailed with it for the last time at the foot of the first rapid above Ichang. The natives of Ssu-ch'uan have a superstitious objection to pronouncing the word "Kuei" (devil). "Talk of the devil, he's sure to appear," they argue.

We met with the same feeling against ill omens on the high plateaux north of Yunnan-fu, a region swept by desolating winds, which make it in places almost uninhabitable.

By a similar logical process the storm-swept natives have banished the word "wind" from their vocabulary, and substituted an expression which literally means "the waves are blowing."

Our humourist remarked that this was merely another instance of the curious inversion of thought and custom which Europeans so often meet with in China; for there are western countries, the natives of which are willing to employ almost any language for the purpose of raising the wind.

Yang-pi has no legal right to be called a town, being under the jurisdiction of only a sub-assistant magistrate (Hsün-chien), and a lieutenant (Pa-tsung).

Next morning, the 18th April, we crossed, by a dilapidated wooden bridge, the small stream which divides the town, and passed through the upper division (Shang-Chêng). We found it dirty and meanly built; very different from the promise our first view of it held out.

An iron suspension bridge, 43 yards in span, takes us over the river, and we enter a bare valley, at the head of which is the village of Pei-mên-pú (22 miles), consisting almost entirely of new houses, or houses in process of construction.

The situation is at the foot of a very steep ascent. It is noticeable that villages are often built in such positions, showing that the inhabitants make their living by supplying the wants of wayfarers. In this spot, at any rate, there is nothing else to create a population.

The region we were now entering may be seen, by a glance at any map, to be perhaps the least populated of any in Western Yünnan.

For a considerable distance in every direction there is not even a village worthy of the name. After climbing the steep ascent above Pei-mên-pú, we overlooked, on either hand, an interminable system of parallel ranges covered with jungle and small timber.

The ridge was soon crossed, and as we descended in a south-west direction into a narrow valley, the rivulets soon began to issue from the hill-side and combine until, in a very few miles, we found ourselves accompanied by a mountain torrent. Ch'ing-shiu-shao, a miserable hamlet (27 miles), afforded us tiffin, and T'ai-p'ing-pú (20½ miles), a mere cluster of huts, lodging for the night.

We were beginning to weary of the "everlasting hills" after having traversed several hundred miles of them. There was no object in making longer stages than we did, as we were now in communication with our Political Agent at Bamo, and had been informed of the date on which our escort of 300 British bayonets was due at Manwyne.

Next morning an unexpected steep had again to be surmounted.

We reached the summit breathless and steaming with heat, though the temperature in the shade was only 64°; but we were rewarded by finding ourselves on a ridge, from which a magnificent prospect was obtained of the undulating ocean of hills on every side. The gradients on this route are often of the most exasperating steepness. The path seldom condescends to zigzag up a slope until it becomes absolutely impossible to ascend it otherwise; and the limit of possibility is so nearly touched in many places that the ascent has to be charged—taken with a rush—on pain of slipping back. Here and there, in a seemingly purposeless manner, the route descends from a ridge, runs a mile or two along a valley, and then appals the wayfarer by mounting again up the very same ridge. But there is a reason for this apparently eccentric deviation.

The traffic must pass through the villages, and the villages must be situated near water; the road, therefore, adapted to these exigencies, dips on occasion to the bottom of the valleys.

The wide-spreading banyan trees which crown the ridge we had attained formed a shady halting place, from which we watched our unfortunate coolies, burdened with some 70 lbs. weight, toiling with frequent pauses up the dusty slope, often sliding back, and gladly availing themselves of branches and shrubs as a *point d'appui*.

From this spot we descried a bright stream, large enough to be called a river, flowing down a valley on our north-west.

This valley is said to produce much of the gold for which Yünnan is famous; but the whole district seemed to us almost uninhabited.

The route continues a short distance along the ridge and then descends again through fine glades to the stream we crossed at starting. We ran merrily down the slope to the hamlet of Niu-p'ing-pú (34¼ miles), and thence follow the stream until our path is barred by the river above-mentioned.

A large cotton caravan was waiting on the flow of the valley for more carriage. The first half of the cavalcade had just passed. The head of the leading mule was completely hidden in an elaborate ornament of coloured wool and silver buttons, and plumed with a *panache* of the tail feathers of the Amherst pheasant. All the succeeding animals, some some twenty in number, bore aigrettes of the same description. We encountered eight or ten caravans with the same insignia, and seeing that it takes several tails to form a plume there must be good shooting somewhere. The whole turn-out was very well appointed and caparisoned with a luxury far beyond the requirements of the route.

The swagger of the well dressed and well fed mulateers were also new to us, and new it seemed to them to have to yield the crown of the causeway to outlandish foreigners who they found could on occasion assume the devil-may-care swash-buckler as well as themselves.

The trade of this region, chiefly cotton and opium, is almost monopolised by two merchant Princes—Yang, the Generalissimo of Western Yünnan, and His Majesty the King of Burma.

The former appears to take the lion's share, and it was one of his caravans that had just passed.

His conductors, disbanded braves, notorious for their high-handed conduct, are the dread of the inoffensive villagers, and no one ventures to deprecate their exactions.

The Generalissimo himself enjoys a reputation of no common order; but as he was courteous and even hospitable to ourselves, it may be well to give him the benefit of the doubt, and to assume that scandal has exaggerated his failings in crediting him with all the qualities of Barrabas and Blue Beard. He is beyond doubt the richest and most influential man in Yünnan, and if the province is opened to trade we shall probably have close relations with him.

Shanghae was favoured by a visit from him two years ago, when he did us the honour to abduct a native damsel from our midst and escaped his pursuers by the unromantic but simple device of hiring an omnibus.

A sudden turn to the right brought us to a very dilapidated suspension bridge (36¼ miles) over the river, an insignificant stream easily forded during winter, but, as the bridge indicates, swelling to an imposing volume at other seasons.

The Shan-pi, as it is locally called, will not be discovered on any map. It was at the time we passed it the clearest of streams, about thirty yards broad, flowing with an easy current in a gravelly bed from the heart of the hills. A well made road coasted its right bank, and as good roads are not made without some extraordinary reason in China generally, still less in Yünnan, I ascended it for a short distance, but without meeting a single person or habitation. We were told that the road was for the convenience of gold diggers; the future traveller, with more time at his disposal, may decide the question.

At many points of our journey, and notably in this neighbourhood, we lamented our inability to remain a few days and explore its attractive recesses.

The natural charm of these glens is heightened by the fact that their secrets are unknown except to their own sphere of population.

We follow the right bank at some elevation above the stream and enter a curiously labyrinthine region in which the river abruptly doubles back round a narrow peninsula of hill and then disappears into a very mountainous country on its way, no doubt, to the Mekong. After descending into a deep and dangerous hollow, apparently the bed of an ancient lake, we again mount up to the road which makes a detour round the chasm, and soon reach Huang-lien-pú (38¾ miles), a poverty-stricken and half-ruined hamlet.

The next day, 20th April, is again one of the severe hill work. A gully down which a small stream trickles to the Shun-pi is first crossed, and then a most formidable hill "Chiao-kou-shan," temple-crowned and grove-clad, so steep as to be inaccessible from the eastern side, has to be worked round and taken in reverse.

The road then follows a ridge between two deep valleys and becomes easier, still, however, rising. We pass the two hovels, which are called Pai-tú-pú (43¼ miles), and the ruined temple of Wan-sung-an (45¼ miles), and at Tien-ching-pú (47 miles), when we stop for the night we have reached an elevation of 8,600 feet, being 3,300 feet above the level we quitted in the morning.

The converse descent had to be accomplished next day; the western slope becoming gradually less wooded and at last completely bare. This condition is generally noticeable beyond Tali, and may perhaps be attributed to the influence of the winter winds, which seldom vary more than from west to south-west. We were still traversing the same almost deserted region. A moderately easy path led us through Sha-sung-shao (48¾ miles), a hamlet of five huts, Mei-hua-pu (50¾ miles), consisting of a couple of huts, and we halted at mid-day in one of the two sidings which constitute Ping-man-shao.

The hill sides at this point are dry and sandy, but there is no lack of water in the courses. The contrast between the eastern and western slopes is very striking.

Descending a rough and fissured ravine we issued on to the plain of Yung-p'ing, which does not exceed three miles in breadth, and is perhaps nine miles long. It is to all appearance abruptly closed in at both ends, but there is probably an exit towards the south along the stream, which disappears through a pass in that direction.

The city of Yung-p'ing was dimly discernible through the haze at about three miles distance. It seemed of small extent, and we were told that the slight importance it possesses is rapidly yielding to the large village of Ch'ü-tung at the southern end of the valley.

The chief authority of Yung-p'ing, a magistrate, is generally to be found at Ch'ü-tung. Besides these two places four or five hamlets, mostly in ruins, dot the plain, of which certainly not more than half is under cultivation.

The neighbourhood of Ch'ü-tung (58¼ miles) is a little better than a marsh, through which flows the stream above mentioned, some twelve yards broad, and where we forded it scarcely a foot deep.

It no doubt enters the Mekong, receiving on its way many accretions, one of which runs through Ch'ü-tung.

A little beyond the ford we encountered a pitiful indication of the misery which Tartar misrule and Mohammedan rebellion have brought upon the country.

By the path-side were kneeling in a row some thirty women with hands clasped in supplication of ourselves.

Our first impression was that they were beggars, but it is doubtful if a beggar could exist in these deserted mountains and desolated vales. These women were, besides, comfortably dressed, though rather in the costume of the Tai (Shan) race beyond T'êng-yueh than *à la Chinoise*.

Their greeting—"A respectful welcome, great Sirs"—was no more than the usual formula. On inquiry it turned out that they were begging to be protected from the approach of beggary, and not to be relieved from its actuality. They were the women-folk of well-to-do Mohammedans slain during the outbreak, or missing; they still retained the ancient title-deeds of their lands and houses, but had been deprived of civil rights. Mistaking us for Mohammedans, a very frequent error, and hearing that we were officials on an important mission, they awaited our arrival to implore, in their ignorance, an intercession which, coming from us, would certainly have injured their cause.

Indications are not wanting to show that Mohammedan influence is far from extinct in Yünnan.

These women are furnished with money by their refugee relations, who keep up communication with them from regions inaccessible to the authorities.

At any moment Imperial tyranny and fatuity may provoke an outbreak, and with so many wrongs to revenge and rights to recover, it may be imagined if the late masters of the country are likely to seize the occasion.

Ch'ü-tung is remarkable in our memory for four points: for its cleanly appearance; for its battered condition, three-parts of the place being covered by the ruins of substantial buildings; for the great number of small birds which frequent it; and for the capture, at which we were present, of a large snake in the very centre of the little town. It proved to be a jungle cobra 8 ft. 1 in. in length.

On the morrow the inevitable climb awaited us. A winding track leads through a wooded glen to the foot of a steep ridge, which we only surmounted to find a most forbidding range still barring our advance.

Descending to T'ieh-ch'ang (62¼ miles), which means "irons-works," but contains neither works nor iron, being nothing but a squalid gathering of half-a-dozen huts, we found ourselves near the centre of a cultivated hollow; the stream which drains it seems

to flow inexplicably into a bay of hills, without any exit—another enigma to be solved by the traveller of the future.*

Hsiao-hua-ch'iao (62¾ miles) (Little Flower Bridge) is not much more flourishing, but Hua-ch'iao, a mile further on, is a village of some pretension and preservation, a short distance up the slope.

From about this point a continuous steep ascent winds among rocks and knolls through thick woods and thicker jungle, which obstruct the view in such a manner as to render bearings and distances problematical.

Sixty-three minutes' severe labour, not including stoppages, brought us to T'ien-ching-p'u (66¾ miles), which is little more than a way-side hostel.

We saw here for the first time some women of the race or races called indifferently by the Chinese "Ichia," "Mantzu," "Miao-tzu," or "Yeh-jen."

The first term is perhaps less contemptuous than the rest; but they all mean, more or less, "savage" or "barbarian."

Except in the case of the Kutung men, we never found the Chinese, official or otherwise, distinguish the different designations in the slightest degree; although there are obvious differences of language, dress, and manners. This was the more disappointing as we were onrselves sometimes included in this indiscriminating category.

These women were dressed in ordinary blue cotton cloth, but were tricked out with a good deal of bead-work, especially about their head-gear.

We had little time to improve their acquaintance, and as they could not understand us, nor we them, our conversation flagged. Though inclined to dumpiness, and of a brick-red complexion, their appearance was pleasing, nor were they by any means obtrusively shy.

While scrambling up the steep beyond this I overtook a caravan conducted by a few Kutung men. The first I passed was a youngster some seventeen years of age, handsomely dressed in a close-fitting woollen costume, and wearing a fine pair of sapphire earrings.

My curiosity (not cupidity, as my companions, who were on ahead at the time, subsequently insinuated) induced me to ask him to allow me to examine them, and as it appears that he did not understand Chinese I held out a hand with a gesture to the same effect.

His only reply was to spring back and draw a long dagger from his belt.

Not caring to risk my invaluable existence, nor feeling anxious to imperil his, I thought the best thing was to sit quietly down and make a polite gesture for an examination of his dagger.

This policy seemed to puzzle him, and his excitement was already subsiding when five or six of our following, who all carried arms, came up and surrounded him. "Shall we incision make? shall we imbrue?" seemed the question of the moment; but on being told to sit down they at once obeyed, sitting round him where they had stood in a ring.

This was too ludicrous a situation for the Chinese, who burst out laughing; but the young gallant, in a very dignified manner, stepped out of the circle and stalked away with his bare blade.

His manner was not in the least like that of a savage, and though his action was hasty I am not prepared to call it altogether unjustifiable.

Shortly afterwards, as I was endeavouring to find out from our Chinese what country these people inhabit, another of them suddenly issued from the jungle where he seemed to have been sleeping; but for some unexplained reason he had stripped himself stark naked, and was so evidently anxious to go back for his clothes that it would have been cruel to detain him.

On continuing the route we passed a third, who, though doubtless anxious to converse, turned out to be dumb. He seemed to be a servant of the others.

After tiffin, which welcome event took place at Yung-kuo-ssu (67¼ miles), a hamlet consisting of two huts, while we were attempting to enjoy a pipe of the mundungus, which in these regions passes for tobacco, the whole caravan came up. We sent to ask the chief conductor to visit our shanty; he accepted *sans gêne*, and after a mutual drinking of healths, in which process he exhibited a certain alacrity, we inquired the whereabouts of his country. With the little Chinese he spoke we only understood that his native place was somewhere north of Tali-fu. He was very well behaved, and by no means a bore, very

* On referring to the route chart it seems probable that the stream in question finds exit through a gap which was not visible from the road, and is the same brook that runs through Ch'ü-tung. We failed, however, to detect any appearance of such a break from Hua-ch'iao, or a little before it, where we rested for some minutes.

much less so than the Chinese, who seldom perceive when the time has come to terminate a visit.

The breech-loading and extracting apparatus of a Snider rifle inspired him with so lively an interest that in return for our allowing him, to the imminent danger of the public, to discharge ten rounds of ball cartridge in various directions, mostly vertical, he insisted upon fetching his own match-lock, and exhibiting his and its powers of shooting. He returned with a fine old crusted weapon of the Chinese order, provided with a forked rest, and selected a white stone about seven inches in diameter, which he placed at a distance of thirty yards.

Lying down on his stomach and adjusting his rest he took a prolonged aim and then pulled the match, previously lighted, slowly and carefully down upon the touch-hole. Nothing of importance resulting he pricked up the powder and recommenced; still nothing worthy of note ensued, but not at all disconcerted he rose with the remark that his gun had not gone off, that the match was probably damp, and he would fetch another. Thus reinforced he contrived to hit the stone, and we warmly congratulated him on the achievement.

His match-lock was furnished with a ring sight near the lock, but had no fore sight. The bullets were cylindrical.

As we were now on the best of terms, I inquired why his young compatriot had drawn upon me. He explained, much to the delight of my companions, that he was anxious about his earrings; but he was kind enough to exonerate me from any propensity to brigandage, and subsequently rebuked the young fellow roundly. The latter was told to hand me his dagger for inspection, which he did with a good grace, but I remarked that with pardonable circumspection he had divested himself of his earrings.

In the afternoon we descended to the valley of Sha-Yang, a stony, half-cultivated hollow a mile and a-half broad, and stretching, as far as we could judge, about four miles to the south-east.

That it cannot extend far is shown by its stream running north-west, in contradiction to the general conditions of this water system.

The stream must enter the Mekong, and from the direction of the mountains we feel safe in assuring our successors that by following its course for a few miles they will discover gorges and defiles of unusual abruptness.

We had undergone a hard day's work, and took advantage of our arrival at a spacious temple to rest for a day.

Ten miles per diem may seem a small matter to the British tourist, but if he will make the experiment of emptying the contents of his dust-bin down his backstairs, turning on all the water-cocks, and sprinkling a cart load of bricks over the whole, he may, by marching up and down until he has completed ten miles, arrive at an approximate conception of a day's journey in Western Yünnan.

Our coolies were delighted with the prospect of a day's repose, and so seemed the willing mules and ponies—"The hollow pampered jades of Asia, that cannot travel thirty miles a day."

Our jades were more hollow than pampered. They were generally left to find their provender on the hillside.

The ponies are wonderful animals, absurdly small, but of surprising pluck and pertinacity.

The temple is situated on a hill slope above the village of Sha-Yang. It will form very agreeable head-quarters for travellers who intend to examine this section of the Mekong Valley, but it will be advisable for them to occupy the hall in which the idols are installed in preference to the lodging rooms. These are low and thinly roofed, and one of our party who slept in them suffered from a severe access of fever.

The terrace of the temple is shaded by fine trees, and on the hills at the back, hog, deer, and partridges, may be found without too much exertion.

Our sportsman found it best to mount a commanding point and shoot down. In the event of the larder failing those who consider doves worth eating will make a plentiful bag.

Sha-yang, or Sha-mu-ho, a little below our temple, is a village of some importance. A fair was being held there, to which our Kutung friends had brought a stock of peddling. We tried in vain to induce them to part with their swords and daggers, some of which were handsomely ornamented with silver.

Although now less than three miles distant from the Mekong, we could form no idea of its course; the abrupt wall of hills facing us seemed the introduction to another mountain journey of 10 or 12 miles; but on the 24th, after passing through Sha-yang and Yung-fêng-chuang (74 miles), the latter a small but well-to-do village, a steep climb

of twenty-five minutes suddenly brought us on to a ridge almost vertically above that famous river. A series of short and dangerous zigzags leads down to a bold suspension bridge of sixty yards span, striding the river at its issue from the darkest of gorges. The perpendicular walls are not 100 yards apart; from our confined position we did not venture to estimate their height.

The heath-clad domes which surmount them towered far above us while we were still on the ridge. A narrow road which crowns the right bank leads invitingly into the gulf, but we were compelled to turn reluctantly away.

The Mekong is sixty yards broad at this point, but it widens below to about eighty. The reach seen by us is a smooth steady stream, without rapids, the current scarcely more than two and a-half miles, and probably, though this is a mere estimate, affording 10 feet of water. We could only see about four miles down the stream; at that distance it disappeared from view between precipitous barren walls; the whole reach was in fact nothing but a floor of the gorge. On the left bank the mountains rose immediately from the margin of the water, but on the right there was an occasional shingle bed.

The "Yünnan Topography," a Chinese work published under the Ming dynasty, remarks, "The Lan-tsang River (Mekong) 80 li north of Yung-ch'ang at the base of the Lo-min Mountains, is 90 yards in breath; its depth has not been ascertained. Flowing by Yung-lung and Shun-ning, it passes through Ch'e-li, and enters the Southern Ocean."

The height of the Mekong above the sea level is about 4,700 feet.

We make no doubt that it is at this point capable of boat navigation, but there is no trade, nor any town to trade to.

At the time of our visit it was swollen by rains; and it is noteworthy that the Salwen and Shweli, which we afterwards crossed, were not in the least discoloured, although the rains had by that time fairly begun. We saw no boats on the river, nor, indeed, anywhere after leaving the Lake of Tali-fu. There seems to be no trade from north to south; we passed very few paths running in that direction, certainly nothing worth the name of road. This fine stream, instead of affording an easy highway for traffic, forms an obstacle to communication.

"Lan-tsang-chiang" is the received native name of the Mekong, but it is generally abbreviated into "Lan-chiang."

The three main streams of Western Yünnan are locally known by the convenient terms Lan, Lu, and Lung.

The suspension bridges, which are the pride of Yünnan, are all constructed on the same system; five or more chains formed of oval links about six inches in the long diameter, and three-quarter inch thickness are strained very tightly across, the ends being embedded in rock or masonry, but how secured did not appear.

The way consists of planks laid on these, not suspended from them, and two other chains hung from massive gate-houses at both ends form a protection and assistance to the passenger. In some cases the road chains are tied with bars.

The bridges vibrate considerably, but the curve is not very great.

It would be interesting to ascertain how, with their miserable appliances, the Chinese contrive to stretch the chain so tightly, decreasing the strength of the bridge while rendering it easier to cross.

We saw no instance of the roadway being suspended from the chains.

We were now on the border line between Carajang and Zardandan, "when you have travelled five days you find a province called Zardandan," says Messer Marco, precisely the actual number of stages from Tali-fu to the present boundary of Yung-Ch'ang.

That this river must have been the demarcation between the two provinces is obvious; one glance into that deep rift, the only exit from which is by painful worked artificial zigzags which, under the most favourable conditions, cannot be called safe, will satisfy the most sceptical geographer.

The exact statement of distance is a proof that Marco entered the territory of Yung-Ch'ang.

P'ing-p'o (76 miles), a hamlet about a mile beyond the bridge, is also called Lan-tsang P'ing-p'o (Mekong Terrace). The bluffs above it seemed utterly inaccessible; but a rough and slippery way, in many places cut in the rock, climbs the almost vertical cliff, and after a parting gaze at the great river we threaded a narrow valley between low heights and reached Shui-chai ($77\frac{3}{4}$ miles), our resting place for the night, a well-built and populous village, perched in a small amphitheatre amid grassy hills.

There is a good deal of cultivation, chiefly rice and poppy, in the neighbourhood.

Next day, April 25th, the first of the spring rains came upon us.

We followed a very devious path, above a small cultivated valley, and not long after

starting, espied, in a south east direction, two stupendous crags of bare rock. Unfortunately they were soon hidden from our view by rain clouds and intervening hills, and I had no opportunity of fixing their position. They seemed less than four miles distant, and probably overhang the Mekong. Black, jagged, and utterly bare, they are in strange contrast with the rounded and verdant summits which they dominate.

All the faces visible to us were precipices, apparently 1,000 feet sheer, but we could not see their bases.

If they overhang the river the view from its gorge must be of unusual sublimity.

A dense rain-cloud suddenly burst over us, and in a very few moments our whole party, some twenty-five in number, not including escorts and muleteers, who had not yet come up, were as thoroughly wet through as if they had just swam the Mekong.

The hamlet of Tali-shao (80¼ miles) afforded us temporary shelter, but after quitting it, which we did rather prematurely, we had to encounter the full force of the deluge for forty-two minutes.

One of us, profiting by his experience of rain storms in Formosa, took off all his upper garments, rolled them up as tightly as possible, and pressing them under his arm made all haste onwards.

The narrow and confined track soon became a running stream nearly a foot deep, and boots and socks had to be dispensed with. One of our party, with that readiness of resource so characteristic of distinguished travellers, effected a rush up a slope of red clay, with a view to outflank the torrent, but after a successful ascent of forty yards, he found it impossible to proceed or return, or even to retain a standing position. The sudden "glissade" which he was compelled to execute, plunging with great accuracy and splash into the deepest part of the flood, was inspected with minute curiosity by his companions.

A mile-and-a-half of similar scrapes brought us to the village of T'ien-ching, which boasts half a hut and a floating population of three.

The fragment of a hovel was little better than a lean-to, composed of two walls and a crazy reed roof.

Our whole party huddled into it and proceeded to wring out their clothes. Those who had taken the precaution of rolling them up found the inmost convolutions almost dry; but the rest had to endure chills and cramps for the space of a couple of hours. We had prudently carried with us a light iron stove, and were all rewarded by its usefulness in this washed-out hovel, where there was no fire-hole sufficient even for the simple requirements of a Chinese cook.

During the spring rains, which begin in May and fall more or less continuously for about two months, the traffic of Western Yünnan almost ceases. Even on the level road we had found progression barely possible; what it must be on the steep slopes and zigzags I would rather imagine than experience.

The coolies tie iron "crampons" to their straw sandles, and we found the latter preferable in many cases to the heavy and slippery European boot.

The sun broke through again, and we strolled pleasantly down a dell by a rushing stream past the two huts of Niu-chio-kuan (83 miles) to the village of Kuan-pó (84 miles), which overlooks the large valley of Yung-ch'ang, "at the close of the eve when the hamlet was still." We sauntered about the place to pick up scraps of information, and met two traders, who had just returned from Manwyne, where they had been trading profitably with a venture of Yünnan opium.

They considered the route which lay before us fairly easy as far as Manwyne, with the exception of the two days' journey beyond the Salwen; we should find this the most toilsome ascent of our whole journey.

We must not fail, they said, to cross the Salwen and its valley before sun-rise, or we should inevitably succumb to malarious fever.

The mountain road beyond the further bank was difficult and wearisome in the extreme, and, in addition to ordinary dangers from brigands, an attack was to be apprehended from a band headed by a certain Li-ch'ao, sometime a Mohammedan partisan, who had lately taken to the mountain and declared war to the knife against Imperial officialdom.

This person was seconded by a trusty ally, carrying on concerted operations further west, in the shape of a priest endowed with miraculous powers to exterminate the unregenerate by spells and exorcisms.

The Tai (Shan) people beyond T'êng-yueh were, they informed us, very genial and hospitable.

The Yung-ch'ang plain, which we entered next day (April 26), is the most extensive we had seen since leaving the capital. Here alone did we meet any signs of the great

population which common report has attributed to Yünnan before the Mohammedan troubles.

A level plain some six miles in breadth stretched north and south for a distance of twenty or more miles, teaming with villages and seamed over most of its extent with the demarcations of rice fields—a joyous prospect, at first sight, of prosperity and peace; but descending into its midst we found its habitations generally a heap of crumbling and deserted ruins, and the fields for the most part a malarious morass. The village of Pan-ch'iao ($88\frac{1}{4}$ miles) has retained certain vestiges of population and trade, to be accounted for by its advantageous situation on the central stream, making the irrigation of its vicinity more convenient than elsewhere, and by the fact that the causeway which supports the high road passes through it. We traversed its one long street on a market morning; but with the exception of a few stalls of crockery, iron pans, hoes, and nails, little more was displayed for sale than the pigs and agricultural produce of the neighbourhood.

Its stream crossed by a stone bridge, which gives it the name Pan-ch'iao (slab bridge), is about 20 feet broad and of insignificant depth. On most maps a large lake is depicted south of this point; it may once have existed; the plain is very marshy, though the borders of former rice fields can everywhere be distinguished, and is impassable except along the paved causeway leading to Yung-ch'ang; but there is at present no body of water which could even be mistaken for a lake.

Yung-ch'ang, the westernmost prefectural city (Fu) of China, is visible from a long distance, being partly built on a spur of the Western range. From the north-east this spur has the appearance of an artificial pyramid raised behind the city, an illusion which is heightened by a part of the wall running up from the angle. A cluster of temples and pagodas some little distance up the height give the place an imposing appearance; but more than half the space within the city walls consists of waste land supporting a flourishing population of peasants.

The plain is about 1,200 feet lower than that of Tali, being 5,880 feet above the sea level.

A word regarding the dialect of Yünnan. The farther we advanced towards the west the purer we found the language. Any one who possesses a moderate knowledge of the so-called "Mandarin" colloquial will be charmed with his intelligibility in Yünnan.

Yung-ch'ang is specially distinguished for the clearness of its pronunciation; approximating to the Peking dialect, but devoid of most of the vulgar and superfluous R final. Things have indeed changed since Marco's time, when the people "had a language of their own, which is passing hard to understand."

How comes it that the language of the remotest province of China is almost identical with that spoken at the capital, while in the intervening provinces so many uncouth and distorted jargons are encountered?

The patois of Ssu-ch'uan, at any rate in the mouths of its country folk, was more than half unintelligible to our northern followers. Hunan was, in addition, ridiculous; but in Western Yünnan we were accosted in a familiar and luminous speech, which made us feel as if we were nearing home.

Philologers would fail to discover the reason, independently of history, but it is of infinite simplicity.

The natives of Yünnan were forced to learn the language of the north on pain of death.

Wu San-kuei, the Chinese General who sided with the Tartars at the rise of the present dynasty, and subsequently reduced Yünnan, became its King and imposed a despotic and grammatical rule upon his subjects.

Selecting those of his veterans who spoke the purest Chinese, he set them to instruct the vanquished.

Tradition does not state how many dunces were decapitated, but in any case his educational policy has produced admirable results.

"At times Kings are not more imperative than rhymes."

But here was a King more imperative than a whole language.

Biot has it that Yung-ch'ang was first established by the Mings, long subsequent to the time of Marco's visit, but the name was well known much earlier. The mention by Marco of the Plain of Vochan (Unciam would be a perfect reading) as if it were a plain *par excellence*, is strikingly consistent with the position of the city on the verge of the largest plain west of Yünnan-fu. Hereabouts was fought the great battle between the "valiant soldier and excellent captain Nescradin," with his 12,000 well-mounted Tartars, against the King of Burmah and a large army, whose strength lay in 2,000 elephants, on each of which was set a tower of timber full of well-armed fighting men.

There is no reason to suppose this "dire and parlous fight" to be mythical, apart

from the consistency of annals adduced by Colonel Yule, the local details of the narrative, particularly the prominent importance of the wood as an element of the Tartar success, are convincing.

It seems to have been the first occasion on which the Mongols engaged a large body of elephants, and this, no doubt, made the victory memorable.

Marco informs us that "from this time forth the Great Khan began to keep numbers of elephants."

It is obvious that cavalry could not manœuvre in a morass such as fronts the city. Let us refer to the account of the battle.

"The Great Khan's host was at Yung-ch'ang, from which they advanced into the plain, and there waited to give battle. This they did through the good judgment of the captain, for hard by that plain was a great wood thick with trees."

The General's purpose was more probably to occupy the dry undulating slopes near the south end of the valley.

An advance of about five miles would have brought him to that position.

The statement that "the King's army arrived in the plain, and was within a mile of the enemy" would then accord perfectly with the conditions of the ground. The Burmese would have found themselves at about that distance from their foes as soon as they were fairly in the plain.

The trees "hard by the plain," to which the Tartars tied their horses, and in which the elephants were entangled, were in all probability in the corner below the "rolling hills" marked in the chart. Very few trees remain, but in any case the grove would long ago have been cut down by the Chinese, as everywhere on inhabited plains. A short distance up the hill, however, groves of exceptionally fine trees are passed.

The army, as it seems to us, must have entered the plain from its southernmost point. The route by which we departed on our way to Burmah would be very embarrassing, though perhaps not utterly impossible, for so great a number of elephants.

Leaving Yung-ch'ang, in which city, by the way, we were not impressed by the truth of Colonel Yule's encomium on "the remarkable beauty and fairness of the women," we started down the plain in full view of the great battle-ground, through fields purple and white with the cane of China, over a bridge which spans a dry water-course, past a large reservoir for irrigation, and then rested at Wo-shih-wo, the "Den of the Sleeping Lion" (96½ miles), a poor hamlet. From this we immediately entered the hills, and a short ascent brought us to the mouth of a cave from which the hamlet derives its name. This cave possesses great local celebrity as a curiosity. The peculiar name does not appear to be connected with any tradition. According to the topographical work quoted above, "the cave is situated at the foot of the Sleeping Lion hill, and is called Banana Cave; it is 2 fathoms broad, the same in height, and penetrates the mountain a distance of 150 paces. The glittering stalactites within resemble lilies, bells, and umbrellas."

A further ascent brought us to Kao-tzu-p'u (98½ miles) and in the afternoon we loitered through a pleasant upland, thick with fine trees and shrubberies, until, after extricating ourselves from the dark and forest-hidden dell of Lêng-shui-ching, we issued on to the usual barren western slope, and descended by a very winding path to P'u-p'iao (106½ miles), situated in a small circular valley amid fields of rice and poppy. Good lodging can be obtained in a temple a quarter of a mile beyond the village.

General Thunder came in the evening with an anxious countenance to inform us that the rebel Li-ch'ao was encamped on the hillside a few miles beyond. Li-ch'ao had played a conspicuous part in the Mohammedan rebellion, but, on its suppression, had tendered his submission. While living quietly on his farm he had been sued for a debt equivalent to about 65*l.*; this he paid, but shortly afterwards was again sued for the same debt, the authorities affirming that he had not paid it. When he protested against this extortionate tyranny, he was refused a hearing as being a notorious rebel. He once more paid the money, but when an attempt was made to obtain a third exaction by the same tactics, he was driven to a fit of desperation, such as not seldom seize the Chinese. He proceeded to murder his mother, wife, and children, burned his house, then took to the hills with a band of followers, many of whom, like himself, had been persecuted to desperation, and swore death to all officials on whom he could lay hands.

We had personally, in all probability, no cause to apprehend the animosity of this desperado; moreover, there is reason to think that the authorities contrived to make some arrangement with him, or with his followers, not to molest us.

Our *impedimenta*, too, reduced by this time to a few cans of tinned soups, garrisoned as they were by a still plentiful supply of ball and shot-cartridge, would scarcely have tempted the most rapacious freebooter.

So we comforted Thunder by assuring him that not having the honour to be Chinese

officials, we felt perfectly secure; at the same time we earnestly pressed him to take the greatest care of his own safety.

The little valley in which P'u-p'iao is ensconced bears every trace of having at an earlier period formed the bed of a lake. It was, doubtless, ultimately drained by the action of its small stream cutting deeper and deeper into the natural bound, at one time a bar, which bounds it on the north-west.

The next day, April 29, we did not get under way until the afternoon. We were beginning to feel affected by a certain weakness, lassitude, or laziness—I know not which to call it—(feverishness, would, I think, be the aptest term), brought on possibly by the extreme dryness of the air. Here, as during the whole journey, the Chinese suffered much more than ourselves. This exceeding dryness was proved, in the absence of instruments, by the rapidity with which our water-bottles—ordinary claret bottles, wrapped in wetted flannel—were cooled by evaporation. On the whole land-route from the Yang-tze to the Shweli, we easily obtained deliciously-cool water by this means; but after descending into the sweltering valleys beyond T'êng-yueh, we were much surprised and inconvenienced by the invariable failure of the process.

In this condition our plentiful supply of quinine was an invaluable boon; our whole medical practice was, indeed, very successful, except in the case of our poor native writer, who died very suddenly soon after leaving the Yang-tze.

I have my own suspicion of the causes of his death, but it would be out of place to relate them here. If we ever erred, which we do not admit, in the matter of prescriptions, it was on the side of excess; but the fine air, and the high spirits of the whole party, by no means excepting our Chinese, contributed no doubt to nullify the inconvenience of ears buzzing with quinine, sore eyes obscured with acid lotions, and skins scarified with undiluted disinfectant fluids.

On one occasion we found that a large bottle of carbolic acid had been broken inside its wooden case.

We exhausted our ingenuity in hopeless efforts to unscrew the cover. We feared to carry it farther, as the burning tears distilled by it destroyed everything they touched. We dared not throw it aside, lest the unsophisticated heathen should drink it as a cheering or medicinal beverage. We had no time to wait and empty it, as the fatal fluid would only trickle drop by drop through a chink which had been cautiously and laboriously excavated with a blunt hunting-knife.

What were we to do? Degrading as the confession must appear, we had to deposit the torpedo in the middle of the yard, and throw bricks until it was smashed.

From P'u-p'iao the road turns the hills by deviating to the north-west, following the direction of the stream.

We lost sight of this in a deep nullah, and, after travelling three and a half miles, we sat down on the terrace of a ruined temple, overlooking a small but populous and thickly-cultivated amphitheatre, through which the stream meanders, and at last disappears to the north among low hills.

We were told that it shortly afterwards enters a lake about ten miles in circumference. There was certainly an appearance of a depression in that direction, and a lake is indicated on some maps with the name Chien-Hai-tzu.

While we were reposing at the temple, Thunder came up, and pointing to the opposite mountainside, informed us that we could now see the rebel band with our own eyes. We certainly made out a small dark mass high up the barren slope, but, for all we could discern, it might as well have been a flock of goats. The smoke which issued from its midst, however, corroborated the general testimony, and somewhat blunted our scepticism.

We were never gratified with a sight, however distant, of the wizard priest; but, as will be seen in the sequel, he has contrived to make his mark in the annals of Yünnan.

Our party consisted of no small number. The escort provided by the Governor of the province was nominally 60 all told, but it dwindled occasionally to 20, or less. At this point it was doubled.

We had ourselves recruited a few Ssŭ-Ch'uan braves for our personal escort, and very faithful and attentive henchmen they proved themselves. Our cook was generally despatched at dawn with careful instructions, designating the exact locality for tiffin. Then would follow the coolies and mules with our cumbrous *impedimenta* galling their reluctant backs. About 7 o'clock our vanguard would set out, consisting of some ten tall fellows waving immense spear-topped banners, followed by as many malignant and turbaned braves armed to the teeth, with opium-pipes and umbrellas.

Then came ourselves, brandishing mysterious weapons, known to the barbarian as prismatic compass and field-glass, and attended close at heel by followers bearing the fallible rifle and the devious shot-gun.

Our servants, mounted on destriers, 10 hands high, brought up the rear, in company with sedan chairs, water-bottles, medicine-chest, more escort, and the less efficient coolies, among whom we occasionally discovered a literary student, who took unnecessary pains to assure us that his studies had prejudiced his muscularity. In this rough country the sedan-bearers are assisted by traces made fast to the two poles; a dozen trackers haul upon these, leaving to the bearers little more than the task of supporting the chair.

A kind of *corvée* is in force, by which the villagers are bound to provide trackers for official travellers; the consequence is that young children, naked little rascals, sometimes not more than eight or ten years of age, generally present themselves, willing, and even anxious, to strain at the traces over fifteen miles of rock and mire, and the moment they have reached the end of the stages and unharnessed themselves, to hasten back again by night, through the dark forest, to their mothers with a day's pay of about three farthings.

The little wretches carry their own provisions in the shape of a scanty bag of boiled rice. We never used our chairs except when required to do so by etiquette, as on entering the gate of a town; but it was useless to protest that we had no need to be supplied every morning with a large family of small children, they invariably appeared soon after dawn, but, after travelling a mile or two, we used to send the very young ones back with a few extra cash and a recommendation to go to school. It was piteous to see the astonishment with which they commonly regarded this outrageous irregularity.

Resuming our route we rounded the end of the small western range, and turning south down a tranquil avenue of grassy hills abounding with foancolin, soon arrived at the four hovels which shelter the inhabitants of Ta-pan-Ching (113½ miles). Fortunately for our numerous cavalcade, the house accommodation was reinforced by the erection of a few mat-sheds.

The morrow's journey would lead us across the Salwen, a river, to the native mind, teeming with portent and mystery. In Western Yünnan this river is always spoken of with a certain awe. Governor T'sen himself had warned us to cross its valley with all haste. Often had we been told of the many varieties of malarious exhalations which shroud the hollow after sunrise: fogs, red, yellow, and blue, of which the red is the most deadly, and the blue next in the scale of mortality.

General Thunder, who had never previously crossed, came to notify to us that he had determined to start before daylight, so as to get well beyond the river before the sun was up. Luckily for us, he said, the deadly flood was now spanned by a suspension bridge, but before its construction travellers had to pass in boats. In those days a gruesome monster, resembling in shape a huge blanket, would issue from the depths, and wrapping passengers and boat in his fœtid folds would sink back into his native abyss.

These dreadful stories, which I tell as they were told to us, so excited our curiosity that we resolved to cross the valley of death at mid-day, and tiffin on the very verge of Styx.

On the next day, April 29, Thunder was up and away long before daylight. We started about 7 o'clock down a steep gorge through dense woods, and soon discovered the valley of the Salwen far below us. Seven miles of continuous descent, alongside a stream which in some places selected the road as its bed, brought us to the mysterious river (121 miles), crossed by a chain-bridge 140 yards long and of two spans. One span of eighty yards clears the water, and the other bridges a shingle-bed, which is covered in the summer months. A massive rock-based pier on the edge of the bed supports the chains, but, curiously enough, the chains of one span are not continuous with those of the other; the ends of one set terminate in the pier, and the other set takes a fresh departure several feet to one side; so that on arriving at the pier the passenger has to turn at right angles to his course to attain the second span. The structure is, in fact, two suspension bridges. It is in a very dangerous state of dilapidation, and we hurried over it, not unmindful of the blanket fiend lurking below.

The floor of this valley lies at the surprisingly low level of 2,670 feet above the sea. The river is some 240 feet lower, running between steep banks of a regular slope, much resembling a huge railway cutting. It sweeps down a short rapid under the bridge; but farther down it was evidently of considerable depth, by no means swift, with a breadth of ninety yards or more, and invitingly navigable for boats of a large size, say, the boats of the upper Yang-tze, but not a shallop or punt was to be seen.

The shingle-bed under the bridge was strewn with granite boulders glittering with unusually brilliant mica-flakes.

Just beyond the bridge was a small village, created no doubt by the slender traffic, where under a magnificent banyan we spread our frugal table. But even before leaving the bridge we met evidence of the plague which desolates this valley; for, sitting in the

gateway was a young man whose corpse-like aspect at once drew our attention; his face was a greyish-black, and what should have been the white of his eyes was literally and actually green. As we approached he slowly turned those horrible orbs upon us, with a dazed and other-world motion that was most ghastly. He was evidently in a severe stage of some form of fever.

We administered a dose of quinine, which he swallowed without hesitation and without interest. There were six other cases of the same sort in the village.

Many of the houses were merely skeletons of pole-work, of course unoccupied. We were told that in a few days the whole village would be dismantled, and the people would withdraw to the mountains.

We then discovered the strange fact that this valley is uninhabitable during the summer months on account of the malaria, the natives retiring as soon as the fields are planted, and returning to reap them in the autumn.

"But what becomes of travellers?"—"Very few pass in the hot season, and those hurry through before sunrise."

There may be some exaggeration in this, but the main fact is unquestionable.

The air of the place was curiously hot; the thermometer, well shaded, stood at 96 degrees, but irregular blasts were wafted from the south-east, which scorched like the breath of a furnace.

Walled in by precipitous mountains, and wooded with clumps of exceptionally fine trees, the unhappy valley is picturesque in the highest degree. Small rounded hills are dotted about its floor; the rice fields cover a great space, but very few, probably not a tenth part, are now under cultivation. It is by far the lowest depression in Western Yünnan, and runs nearly due north and south as far as the eye can reach, with an average breadth of about two miles. Looking up that lone avenue of precipices, between which the deserted river threads its silent way, one cannot suppress a certain sentiment of solemnity.

A short distance below the bridge lies a considerable walled village, bearing the curious name, Old City of Tu-shu (Tu-shu las Ch'êng), inhabited by a people not Chinese, and governed, subject to Chinese supervision, by an official of their own race, as among the Tai tribes.

Although we had no opportunity of establishing the point, there is little doubt that these people are Tais, the same that are called "Shan" by the Burmese, and "Po-yi" (white barbarians) by the Chinese. Why not allow them to retain their own national designation of "Tai"? They preserve their own manners, costume, language, and alphabetic writing; let them keep their own name.

One would not have expected to find these interesting people so far east of T'êng-yueh. They also desert the valley in summer.

Of the three rivers, Mekong, Shweli, and Salwen, the Salwen is, in the parallel at which we crossed, beyond question the largest. The "Topography of Yünnan" does not give its breadth, but draws special attention to its evil reputation for malaria. The Lu River, anciently called the Nu, is met with twenty miles south of Yung-ch'ang. The mountains on both banks are exceedingly steep, and its exhalations are so poisonous that it is impassable during summer and autumn.

Another strange disease which haunts this and some other of the valleys of Yünnan bears, in some respects, a resemblance to the plague of London described by Defoe.

Its approach is indicated by the eruption of one or more minute red pustules, generally in the arm-pits, but occasionally in other glandular region. If several pustules appear the disease is not considered so hopeless as when they are few. The sufferer is soon seized with extreme weakness, followed in a few hours by agonising aches in every part of the body; delirium shortly ensues, and in nine cases out of ten the result is fatal.

It often happens that the patient suddenly, to all appearance, recovers, leaves his bed, and affirms that, beyond a slight sensation of weakness, he feels thoroughly convalescent. This is invariably a fatal sign; in about two hours the aches return, and the sufferer dies.

True recovery is always very gradual. This is the account given us by a French missionary, who has spent half a lifetime in Yünnan; the native version includes all the above facts, but involves them in a cloud of superstitious accessories; for instance, all parts of the sick-room are occupied by devils, even the tables and mattrasses writhe about and utter voices, and offer intelligible replies to anyone who questions them.

Few, however, venture into the chamber. The missionary assured me that the patient is, in most cases, deserted like a leper, for fear of contagion. If an elder member of the family is attacked the best attention he receives is to be placed in a solitary room,

with a vessel of water by his side. The door is secured, and a pole laid near it, with which twice a day the anxious relatives, cautiously peering in, poke and prod the sick person, to discover if he retains any symptoms of life.

Père Fenouil (there is no objection to his name being mentioned) had himself witnessed many cases of the disease, and lived in infected towns. He attributes his own safety to the precautions he took of fumigating his premises, and keeping charcoal braziers constantly burning, to such an extent, indeed, that his house on one occasion actually took fire. He states that not only human beings, but domestic animals, and even rats, are attacked by the pestilence.

Its approach may often be known from the extraordinary movements of the rats, who leave their holes and crevices, and issue on to the floors without a trace of their accustomed timidity, springing continually upwards from their hind legs as if they were trying to jump out of something.

The rats fall dead, and then comes the turn of the poultry; after the poultry have succumbed, pigs, goats, ponies, and oxen successively die off.

The good father has a theory of his own that the plague is really a pestilential emanation slowly rising in an equable stratum from the ground, and as it increases in depth, all animals are as it were drowned in its poisonous flood; the smaller creatures being first engulfed, and man, the tallest of Yünnan animals, suffering last.

The Christian converts suffer less than their pagan countrymen, from the superior cleanliness which, as we were informed, their faith inculcates.

We ourselves never saw any cases of the plague; but we met one native of South-Western China, no less a personage than the Governor of the Yünnan province, T'sên, a quiet sober-spoken veteran of a hundred battles, deeply marked between the eyes with a scar inflicted by a rebel bullet. He had undergone two attacks; the second was less violent than the first. He remembered nothing of the acute period of the illness, but in both cases his recovery was gradual and protracted.

He attributed it to the influence of demons; and we afterwards heard a characteristic instance of his faith in his own diagnosis.

The head-quarters of his division during the Mohammedan rebellion were situated in a plague-stricken town, and when the infection began to attack his troops, T'sên had all the gates closed except that in the southern wall, and then sent in his soldiers with orders to slash and pierce the air in every corner that could possibly harbour a demon. After this preliminary slaughter, the men were formed in line against the inside of the north wall, and gradually advanced upon the south gate, hemming in the invisible fiends, and ultimately driving them with a final rush through the gate, which was immediately closed, and a strong guard placed outside. But somehow or other the goblins contrived to regain the interior of the city; by what means has not been ascertained, but it is surmised that they climbed over the wall.

We have now some explanation of the evil repute borne by this valley. It is certainly pestilential; the river was, until a late period, the boundary of China; as is indicated by the existence of the "old city" on its opposite bank. Border regions, "debateable grounds," are notoriously the birth-places of myths and marvels. We relegate these lone recesses to the future explorer.

On a post in the village were nailed the ears of a thief. Those dead ears seemed a fit symbol of the deathly silence which reigns over the plague-stricken hollow.

With a sense of relief we began to climb the Kao-li-kung range by an interminable series of steep but well-paved zigzags which brought us, weary and feverish, to the hamlet of Ho-mu-shu (120 miles), 3,000 feet above the valley. Near this we found repose in a tumble-down temple.

May 1. Up through thick forest we continued the ascent, the brave baggage mules struggling and staggering along with ill-rewarded pluck. We emerged on to a short ridge appropriately named "Elephant's Neck," Hsiang-po (127½ miles), on which were perched a few mat-sheds newly transported from below. On our left, looking towards the river, a deep and pathless gully, dark with pine and undergrowth, shot down to the plain, and all around nothing arrested the eye but a stray crag towering above the forest. Under a bush close to the hamlet lay the corpse of a murdered woman; murdered by a robber for the sake of a parcel which the victim was attempting to conceal in her bosom, and which turned out to contain nothing more valuable than a common opium pipe purchased by the poor creature for her son.

Still up through the forest we mounted until, at an elevation of 8730 feet, we paused to admire the paradise of dense greenery which undulated below our feet. This was the highest pass we encountered in Western Yünnan. Poor Margary writes favourably of this region as compared with the "horrid passes" between Yünnan-fu and Tali; but in

the matter of gradients and difficulties of route there is in reality little to choose between the two sections.

We feel at liberty to say that if British trade ever adopts this track we shall be delighted and astounded in about equal proportions.

By a circuitous path more and more thickly overshadowed as we descended, Tai-p'ing-pu (131½ miles) was reached, a mere cluster of shanties surrounded by an impenetrable forest. I write "impenetrable" with complete confidence, as General Thunder had specially requested the Nimrod of our party to take him out for an evening's shooting at this point. Thunder was held fast by his petticoats in a thorn-bush within thirty yards of the road, and did not attempt further exploration. "Dinah," our unfaithful retriever, sat down in a comfortable spot and declined to interest herself in the operations; and Nimrod himself, after worming his way like the veriest Mohican, a few yards farther, just managed to obtain a snap shot at the hind-quarters of a small deer, which did not remain long enough to allow its injuries to be substantiated.

To return to "Marco Polo." The generally-received theory that "the great descent which leads towards the Kingdom of Mien," on which "you ride for two days and a half continually downhill," was the route from Yung-ch'ang to T'êng-yueh, must be at once abandoned. Marco was no doubt speaking from hearsay, or rather, from a recollection of hearsay, as it does not appear that he possessed any notes; but there is good reason for supposing that he had personally visited Yung-ch'ang. Weary of the interminable mountain-paths, and encumbered with much baggage, for a magnate of Marco's court influence could never, in the East, have travelled without a considerable state, impeded in addition by a certain quantity of merchandize, for he was "discreet and prudent in every way," he would have listened longingly to the report of an easy ride of two and a half days downhill and would never have forgotten it. That such a route exists, I am well satisfied. Where is it? The stream which drains the Yung-ch'ang plain communicates with the Salwen by a river called the "Nan-tien," not to be confounded with the "Nan-ting," about forty-five miles south of that city, a fair journey of two and a-half days. Knowing, as we now do, that it must descend some 3500 feet in that distance, does it not seem reasonable to suppose that the valley of this rivulet is the route alluded to? The great battle on the Yung-ch'ang plain, moreover, was fought only a few years before Marco's visit, and seeing that the King and his host of elephants in all probability entered the valley from the south, travellers to Burma would naturally have quitted it by the same route.

But again, our mediæval Herodotus reports that "the country is wild and hard of access, full of great woods and mountains which 'tis impossible to pass, the air is so impure and unwholesome; and any foreigners attempting it would die for certain."

This is exactly and literally the description given us of the district in which we crossed the Salwen.

To insist on the theory of the descent by this route is to make the traveller ride downhill "over mountains it is impossible to pass."

The fifteen days' subsequent journey described by Marco need not present much difficulty. The distance from the junction of the Nan-tien with the Salwen to the capital of Burma (Pagan) would be something over 300 miles; fifteen days seems a fair estimate for the distance, seeing that a great part of the journey would doubtless be by boat.

But we must continue our route.

We passed the night at Tai-ping-pu in a hovel belonging to a Mahommedan family, who imagined us, as was often the case, to be coreligionists. Our host, for fear of heretic persecution, did not care to confess his faith, but the woman made very little scruple of speaking out. Our carriers and escort, having no shelter, managed to bivouac comfortably round huge fires of "good sappy cavins," furnished by the primeval forest which hemmed us in. As we descended on the 2nd May, the woods gradually thinned, and we very soon came in sight of the Shweli River, named "Lung-ch'uan," or more generally "Lung" by the Chinese.

It is a clear stream some fifty yards broad, running in a deep gully and much obstructed by rapids. The valley is not flat, as in the case of the Salwen, but easy slopes rise from both banks and exhibit a few patches of cultivation. A well-preserved chain-bridge fifty-three yards long spans the stream, the level of which we found to be 4300 feet above the sea, 200 feet lower than the Mekong.

The bridge is distant 136½ miles from Hsia-kuan; a mile and a half further brought us to the village of Kan-lan-chan, very poor, but showing indications of former prosperity. The high range we had been crossing on the two previous days is seen at great advantage from this point. To the north-east a jagged crag appears to attain a height of 13,000 or 14,000 feet; we saw no snow. The name Kan-lan-chan, in which Dr. Anderson tries to recognise a trace of Marco Polo's term Kara-zan (Carajang), is certainly curious and unlike

Chinese designations in general. If a meaning must be extracted from the words, it would be "preserved olive stage," but it is exceedingly dangerous to rely upon the meaning of names as interpreted from the Chinese characters, in which they are written.

In all probability the name was indigenous, and the Chinese conquerors have preserved some semblance of the original sound, while utterly perverting the meaning.

"Shan-shan-chan," the earliest name for the province of Yünnan, is probably another example of the process; reckless etymologists might be tempted to compare it with "Zar-dan-dan."

A heavy fall of rain set in at this place and continued for some ten hours.

The aneroid needle fell from 25·37 at 9 P.M. on May 2, to 25·11 at 8 A.M. next morning.

One range alone now lay between us and T'ûng-yueh. It turned out to be an elevated plateau of downs rather than a range, and was ascended without difficulty. The single farm-house of Kan-lu-ssu (141½ miles) presides over a few fields, but beyond this there is little or no cultivation. The road sinks deep into the surface of the down, and winds about in such a manner that the traveller can neither see where he is going nor what he is passing; but after crossing a small affluent of the Tapeng, we mounted a grassy but treeless upland, and halted for purposes of tiffin at the hamlet of Chin-tsai-pu, composed of four huts (144 miles). Descending a gradual slope for three miles distance, we suddenly came into full view of the plain of T'êng-yueh, 1,000 feet immediately below us.

This hollow, about four miles long by three broad, was populous and cultivated to an extent we had not witnessed since leaving the plain of Yünnan-fu.

Three large villages and some half-dozen small ones emerge like islands from a sea of rice-fields, irrigated by a stream which appeared to us to be an affluent of the Taping.

This river (Taping) affords a very good instance of the confusion in which Chinese geographical names are often involved.

Its correct name is "Ta-ying," but according to the "Topography" it is sometimes called "Ta-ch'ê," At Kan-ngai (Mengla) it becomes the "An-lo." Dr. Anderson names it the "Ta-ping," but at T'êng-yueh finds it called "Ta-ho" and "Ta-lo." The native maps provide it with still another designation as the "Yun-lung."

We have thus seven names appropriated by a single river scarcely 150 miles long.

It was surprising, after travelling so many days through a region little better than a wilderness, to find ourselves in this far country suddenly descending upon the paddy plain so familiar in Eastern China.

Turning a shoulder of the steep descent, we obtained a bird's-eye view of T'êng-yueh, or rather of its walls, for the houses being few and far between, the interior of the city did not appear at that distance different in character from the country around. All we could see was a huge diagram drawn on the face of the plain, and I remember thinking that if ever the proposal to communicate with the Lunarian philosophers by means of geometric figures laid out on the earth's surface is carried into effect, the natives of the moon will see something such as here met our view.

The city appeared to us a pronounced oblong in shape. This was probably the effect of perspective, as the plan given by Dr. Anderson makes it very nearly a square.

Descending by a somewhat dangerous slope, we threaded our way through the flooded rice-fields to the large walled village of Li-chia-p'u (148¾ miles), from which two miles more brought us to the south-west gate of the city. We lodged in the temple indicated on Dr. Anderson's plan between Government House and the north-west gate.

For a detailed description of the city and its neighbourhood, I refer the future explorer to Dr. Anderson's work. I venture to add one local curiosity mentioned in the "Topography" which was not seen by the Doctor or ourselves—"a lofty spiral mountain, ten miles north of the city, inclosing a circular area, is crowned with three peaks, on which snow continues to fall after winter." This would seem to refer to a crater of unusual extent, and as the district shows undoubted volcanic signs, there is every reason to expect that "Snowy Mountain," the local name, would be well worth a visit.

T'êng-yueh seemed to possess very little trade, and its few inhabitants lacked the busy manner of Chinese citizens. But the people of Yünnan are in general notorious for laziness; even in the large cities many of the shops do not open before noon.

The sleepy city was, however, shortly afterwards awakened somewhat rudely from its lethargy by the machinations of our friend the wizard. Ten days after our departure this worthy, as reported in the "Peking Gazette," conspired with the banditti of Chanta (Sanda) to get possession of T'êng-yueh. This he succeeded in accomplishing, and "forthwith fortified the place with a large number of redoubts outside the walls. This state of affairs encouraged other local outbreaks towards the end of June. In the Prefecture of Yung-

Ch'ang a local leader named Li-ch'ao,* who had only lately been reduced to submission, broke out again at the head of upwards of 1,000 of his partisans, occupied various stations on the post-road, and designed to seize the suspension bridge over the Salwen.

"The local outbreaks were, however, successfully grappled with, and on the 21st July Brigadier Chiang† arrived at the head of his force before T'êng-Yueh.

"The exterior defences having been taken, mines were run up to the walls, and the first explosion was made at daylight on the 3rd of August; but owing to the great thickness of the *terre plein*, an entrance could not be effected.

"A second explosion towards midnight was more successful, and the troops secured a lodgment. Some severe fighting ensued, but in the end the troops were completely victorious. Several hundreds of the insurgents were slain, and great numbers perished by drowning in the ponds. Wang, the wizard, took to flight in despair, but was found by the pursuing force so severely wounded as to be unable to speak, and was at once beheaded.

"The original outbreak at T'êng-yueh was the work of only a few hundreds of the train-bands, under a certain Su, but the revolt was strengthened by the accession of about 1,000 partisans recruited from Chanta and Nan-tien by Wang."

There can be no doubt whatever that Margary was murdered by the above-mentioned train-bands of T'êng-Yueh. Whether their discontent was occasioned by the disgrace into which they fell on account of the ignominious repulse inflicted upon them by Colonel Browne, or was aroused by the alacrity with which the local authorities disavowed all participation in the murder and subsequent attack, and proceeded to levy exactions on them as the penalty of their discountenanced activity, and in view of the heavy indemnity which it was thought would be exacted, it is impossible to say. In any case it is not without some feeling of pardonable satisfaction that one reads of the slaughter of these miscreants to the number of "some hundreds," besides those who "perished in the ponds."

If a Chinese of average intelligence and education be asked what he knows of Yünnan, he will reply that it is rich in gold, silver, white copper, and precious stones; that it is a long way off; that travelling is very difficult throughout the province, as shown by the proverb "Ch'ih Yunnan-k'u" (to eat the bitterness of Yünnan); that it is a very unhealthy country; that the inhabitants speak a very intelligible tongue; and that it is cool in summer.

It will be complained that our expedition has added little to this general information; but it should be remembered that the business which occupied our best attention was of a political nature, and that we had no time to deviate from our route, or even to pause for the purpose of examining points of interest.

The mineral wealth of the province is unquestioned, but the only proof that came under our notice was a scanty export of white copper and salt.

It is well known, however, that during the Mohammedan rebellion the metal trade almost disappeared, and has not yet had time to revive.

Of the sole agricultural export, opium, we can speak with some certainty. We were astounded at the extent of the poppy cultivation both in Ssû-ch'uan and Yünnan. We first heard of it on the boundary line between Hu-pei and Ssû-ch'uan in a cottage which appears in an illustration given in the work of Captain Blakiston, the highest cottage on the right of the sketch. A few miles south of this spot the most valuable variety of native opium is produced.

In ascending the river wherever cultivation existed we found numerous fields of poppy. Even the sandy banks were often planted with it down to the water's edge; but it was not until we began our land journey in Yünnan that we fairly realised the enormous extent of its production. With some fear of being discredited, but at the same time with a consciousness that I am underestimating the proportion, I estimate that the poppy fields constitute a third of the whole cultivation of Yünnan.

We saw the gradual process of its growth from the appearance of the young spikelets above ground in January or earlier to the full luxuriance of the red, white, and purple flowers which were already falling in May. In that month the farmers were trying the juice, but we did not see the harvest gathered.

We walked some hundreds of miles through poppies; we breakfasted among poppies; we shot wild ducks in the poppies. Even wretched little hovels in the mountains were generally attended by a poppy patch.

The ducks, called locally opium ducks, which frequently supplied us with a meal, do really appear, as affirmed by the natives, to stupefy themselves by feeding on the narcotic vegetable. We could walk openly up to within twenty yards of them, and even then they rose very languidly. We are not, however, compelled to believe with the natives that the

* The bandit mentioned above who was driven to the hills by official extortion.

† Degraded a year previously as having been responsible for the safety of Margary.

flesh of these birds is so impregnated with laudanum as to exercise a soporific influence on the consumer.

They are found in great numbers in the plain of Tung-ch'uan, in Northern Yünnan, and turn out to be the "Taderna Vulpanser."

In the same district, and in no other, we met with the "Grus Cinerea," an imposing bird, which is also a frequenter of opium fields.

The poppy appeared to us to thrive in every kind of soil: from the low sandy borders of the Yang-tzŭ to the rocky heights of Western Yünnan; but it seemed more at home, or at any rate was more abundant, in the marshy valleys near Tung-ch'uan, at an elevation of 7,060 feet (7,150 feet, according to Garnier).

I am not concerned here with the projects or prospects of the Society for the Abolition of Opium; if, however, they desire to give the strongest impetus to its growth in Yünnan, let them by all means discourage its production in India.

The trade route from Yünnan-fu to T'êng-Yueh is the worst possible route with the least conceivable trade.

It is actually dangerous to a cautious pedestrian, not on account of the steep ascents and descents which constantly confront him—time, patience, and a proper conservation of breath suffice to overcome these—nor from the precipices which await the unwary, but from the condition of the path itself. This is paved throughout the whole distance, except on some of the high downs and ridges; a proof, if any were wanting, of the former importance of the route.

The paving is of the usual Chinese pattern; rough boulders and blocks of stone laid somewhat loosely together on the surface of the ground; "good for ten years and bad for ten thousand," as the Chinese proverb admits.

On the level plains of China, in places where the population is sufficiently affluent to subscribe for occasional repairs, this system has much practical value. But in the Yünnan mountains the roads are never repaired; so far from it, the indigent natives extract the most convenient blocks to stop the holes in their hovel walls or to build a fence on the windward side of their poppy patches. The rain soon undermines the pavement, especially where it is laid on a steep incline; whole sections of it topple down the slope, leaving chasms a yard or more in depth; and isolated fragments balance themselves here and there with the notorious purpose of breaking a leg or spraining an ancle.

The track often exhibits very much the appearance of a London road when "the streets are up," and one almost looks for the familiar gas-pipes.

It is a joyous moment for the traveller when he reaches a sandy unpaved down, and can use his eyes for other purposes than that of selecting the stone which is least likely to break his neck.

In some parts, however, of the unpaved route the ground splits vertically, and huge flakes of earth, carrying the path with them, peel away into a gully or precipice. This would probably not be dangerous to a pedestrian, if he were moderately cautious, and he would soon be rendered so by the sight of the body or bones of some unlucky mule which has accompanied the landslip.

By an improved system of paving and a better selection of gradients, the route might be made convenient enough for carriages by mules and coolies; but it seems hopeless to think of making it practicable for wheel carriages. The valleys, or rather abysses, of the Salwen and Mekong must long remain insuperable difficulties, not to mention many other obstacles.

I do not mean that it would be absolutely impossible to construct a railway. A high authority has informed me that if shareholders will provide money, they will always find an engineer to spend it. By piercing half a dozen Mont Cenis tunnels and erecting a few Menai bridges, the road from Burma to Yünnan-fu could, doubtless, be much improved.

It seems to have been assumed by the members of Colonel Sladen's mission that when T'êng-yueh is reached, the obstacles to a highway into Yünnan have been surmounted. The fact is that the difficulties begin at T'êng-yueh. All homage to Dr. Anderson for his careful consideration of the subject. The Doctor has our humble corroboration for his assertion that a practicable road might be constructed without much difficulty, through the Kakhyen hills to Manwyne.

From that village to T'êng-yueh the route is direct and easy; but T'êng-yueh draws whatever prosperity it possesses from the Ta-pêng valley; the trader is still separated by many steep miles from Yung-ch'ang, and when he arrives at that city he will fail to find a market. He must struggle on to Tali; in the quarterly fair he may meet with a certain demand for peddlery, but for little else. It is not to be supposed that however energetic the British merchant is, or ought to be, he will attempt the wild route of Yünnan-fu; but in the event of his attaining that capital, he will suddenly be aware that foreign manufac-

tures can be conveyed with ease and rapidity from Canton, and his intelligence will at last open to the fact that Yünnan-fu is only 400 miles distant from the sea.

Loth as most Englishmen are to admit it, the simple and evident approach to Eastern Yünnan is from the Gulf of Tonquin. But it by no means follows that the same holds true of the western part of the province. The object should be to attain some town of importance south of Yung-ch'ang and Tali-fu, such as Shun-ning, from which both those cities could be reached by ascending the valleys, instead of crossing all the mountain ranges, as must be done if the T'êng-yueh route is selected. This brings us back to the old project for a route viâ The-innee, which Doctor Anderson allows "has been recognised for centuries as a highway from China to Burma."

The Doctor gives an alarming account, drawn from Burmese sources, of the difficulties to be overcome, in the shape of forty-six hills and mountains, five large rivers, and twenty-four smaller ones; but until a competent observer has traversed the route this must be considered somewhat vague.

The Government of British Burma might with advantage send a native, duly instructed, to decide the matter. It is disappointing to find these difficulties alluded to, without any mention of the obstacles which beset the route favoured by the Doctor.

Here is a notice, dug out of the "Topography," which may in some degree supply the want:—

"The upper route for the elephants sent as tribute (from Burma) is by Yung-ch'ang and Pu-piao, crossing the Wu-chuang range by a narrow and dangerous track, on which horses cannot travel abreast.

"Beyond these mountains is the Salwen, and beyond the Salwen is the district of the Po-i (Tai) people. Still further on, the Kao-li-kung range has to be ascended, and travelling again becomes dangerous in the extreme. The natives construct palisades on the mountain tops as a defence. Proceeding south-west from T'êng-yueh the three towns of Nan-tien, Muangla and Lung-ch'uan are successively passed. Beyond Lung-ch'uan (we are now entering Burma) all is level ground, and a thousand miles of country may be seen at one view.

"There are no hills or gorges whatever. In ten days more we arrived at Mêng-mi, in two more at Pao-king, and in another ten at (the capital of) Burma. Ten days further bring the traveller to Toun-goo, and yet another ten to Pegu, which is at present under a savage chief."

As this was written some 300 years ago, the latter passage can intend no disrespect to the Chief Commissioner.

But there is, after all, no necessity for Governments or merchants to be exercised about the special advantages of this or the other route. Given a certain trade, and well-devised regulations to encourage and protect it, the discovery of the easiest lines of communication may safely be left to the traders themselves.

Let us first discover the trade.

For the benefit, however, of enthusiastic path-finders I conclude these very desultory notes by citing from the "Topography" an entirely new and original route:—

"The lower route for tribute elephants leads from Ching-tung to Chên-yuan-fu, one day's journey, and then in two days enters the district of Ch'ê-li. Two days more bring the traveller to P'u-erh, which is subject to Ch'ê-li. This region produces tea, and contains a lofty and beautiful hill called Ming-kuang, on which a Chief of Ch'ê-li resides. In two more days a great river is reached, making a bend round some 300 miles of country in which elephants breed. The hills have been named 'Chi-chien' (arrow-flight).

"There is here a tablet engraved in ancient times, but the inscription is undecipherable.

"In four days more one comes to the head-quarters of the Ch'ê-li Government, situated at the foot of the 'Nine Dragon Hills,' near the great river, which is called the 'Nine Dragon River,' and is the continuation of the Black Water (Mekong).

"Travelling from Ch'ê-li eight days' journey to the south-west, one reaches Pa-pe-si-fu (eight hundred wives), a country abounding in temples and pagodas. Every village possesses a temple, every temple a pagoda; there are 10,000 villages and 10,000 pagodas. This land is called the Kingdom of T'zŭ.

"The ruler abhors the taking of life, and is inclined to peace, but when his enemies seized (part of his territory), he had nothing for it but to despatch an army and settle the question.

"One month's journey to the south-west lies Lao-chua, the Chief of which has a son to succeed him, but no daughters. Fifteen or sixteen days westward bring one to the shore of the Western Sea in Pegu, the country of a savage Chief."

(Signed) EDWARD COLBORNE BABER.

Latitudes.

The following observations for latitudes by meridian altitudes, and many others, were made with an eight-inch sextant belonging to Mr. Grosvenor :—

In calculating the latitudes the barometric pressure has been neglected, as it cannot materially affect the result of observations taken in pairs north and south at short intervals of time.

Many opportunities occurred during the journey of comparing the determinations of Messrs. Blakiston and Garnier with my own. The only serious case of discrepancy appeared at Tali-fu. As Mr. Garnier was in great difficulty and hurry during the few hours he spent at that city, I make bold to stand by my own result.

No.	Place.	Date.		Double Altitude, corrected for I. E.	Resulting Latitude.	Mean or Corrected Latitude.	Remarks.
				° ′ ″	° ′ ″	° ′ ″	Observations—
1	Yunnan-fu	March 6	Sirius	96 50 35	25 2 41	25 2 44	Good.
2	Ditto	„ 8	δ Urs. Maj.	105 16 25	25 2 35		Fair.
3	Ditto	„ 9	Sirius	96 50 25	25 2 45		Good.
4	Ditto	„ 12	δ Urs. Maj.	105 17 5	25 2 55		Fair.
5	Lao-ya-kuan	„ 27	Spica	109 3 50	24 57 42	24 57 50	Fair.
6	Lu-fêng-hsien	„ 28	δ Urs. Maj.	105 29 50	25 9 23	25 9 5	Good.
7	Ditto	„ 28	Spica	108 41 40	25 8 47		
8	Lü-li-ching	„ 29	δ Urs. Maj.	105 37 30	25 13 13	25 13 0	Fair.
9	Kuang-t'ung-hsien	„ 31	δ Urs. Maj.	105 32 20	25 10 38	25 10 20	Not good.
10	Chu-hsiung-fu	April 1	Spica	108 56 20	25 1 27	25 1 45	Fair.
11	Ditto	„ 2	δ Urs. Maj.	105 15 10	25 2 3		
12	Chên-nan-chou	„ 3	δ Urs. Maj.	105 34 10	25 11 33	25 11 10	Good.
13	Ditto	„ 3	Spica	108 37 40	25 10 47		
14	Sha-ch'iao	„ 4	δ Urs. Maj.	105 39 10	25 14 3	25 14 2	Good.
15	Ditto	„ 4	Spica	108 31 10	25 14 2		
16	T'ien-shên-t'ang	„ 5	δ Urs. Maj.	105 49 20	25 19 8	25 19 10	Good.
17	Ditto	„ 5	Spica	108 20 50	25 19 12		
18	Chao-chou	„ 10	Spica	107 49 20	25 35 0	25 35 0	Satisfactory.
19	Tali-fu	„ 11	δ Urs. Maj.	106 34 40	25 41 53	25 41 48	Good.
20	Ditto	„ 11	Spica	107 35 50	25 41 43		
21	Ho-chiang-pu	„ 16	δ Urs. Maj.	106 20 50	25 34 59	25 34 48	Satisfactory.
22	Ditto	„ 16	Spica	107 50 0	25 34 38		Good.
23	Yang-pi	„ 17	δ Urs. Maj.	106 31 10	25 40 9	25 40 6	Fair.
24	Ditto	„ 17	Spica	107 39 10	25 40 3		Good.
25	Huang-lien-pu	„ 19	δ Urs. Maj.	106 13 40	25 31 24	25 31 16	Good.
26	Ditto	„ 19	Spica	107 57 0	25 31 8		
27	T'ien-ching-pu	„ 20	δ Urs. Maj.	106 12 10	25 30 39	25 30 26	Good.
28	Ditto	„ 20	Spica	107 58 50	25 30 13		Hazy.
29	Chü-tung	„ 21	δ Urs. Maj.	106 1 50	25 25 30	25 25 19	Not very good.
30	Ditto	„ 21	Spica	108 9 0	25 25 8		Good.
31	Sha-yang	„ 23	δ Urs. Maj.	105 50 0	25 19 35	25 19 19	Fair.
32	Shui-chai	„ 24	δ Urs. Maj.	105 43 50	25 16 30	25 16 8	Good.
33	Ditto	„ 24	Spica	108 27 40	25 15 47		Very good.
34	Kuan-p'o	„ 25	δ Urs. Maj.	105 37 30	25 13 20	25 13 0	Good.
35	Ditto	„ 25	Spica	108 33 50	25 12 42		
36	Yung-ch'ang-fu	„ 26	δ Urs. Maj.	105 25 20	25 7 15	25 7 8	Fair.
37	Ditto	„ 26	Spica	108 45 10	25 7 2		Good.
38	P'u-p'iao	„ 28	δ Urs. Maj.	105 12 40	25 0 55	25 0 43	Good.
39	Ditto	„ 28	Spica	108 58 10	25 0 32		
40	Ta-pan-ching	„ 29	δ Urs. Maj.	105 12 40	25 0 53	25 0 49	Fair.
41	Ditto	„ 29	Spica	108 57 40	25 0 46		
42	Ho-mu-shu	„ 30	Spica	109 3 20	24 57 56	24 58 0	Good.
43	T'ai-p'ing-p'u	May 1	δ Urs. Maj.	105 5 30	24 57 18	24 57 8	Good.
44	Ditto	„ 1	Spica	109 4 10	24 57 31		Indifferent, rejected.
45	T'êng-yueh	„ 3	δ Urs. Maj.	105 14 50	25 1 58	25 1 47	Good.
46	Ditto	„ 3	Spica	108 56 0	25 1 36		Fair.

Altitudes.

Of three aneroids, which were procured at Shanghae, only one proved equal to the exigencies of the route.

Before leaving it was compared with a standard mercurial barometer, and showed an index error of −·06, that is, ·06 inches were to be substracted from all its readings to give the true reading. On returning to Shanghae the comparison was repeated, and exhibited an error of +·09. It was also tested by means of an air-pump as low as 23 inches, with a column of mercury, a few days after our return. The comparison was most satisfactory, and the needle after a short interval returned precisely to its original position.

It seems, therefore, safe to assume that for all practical ends the indications afforded by this instrument were sufficiently exact. The index error may be neglected, considering the much greater inaccuracies entailed upon absolute altitudes by weather changes. On

the route under consideration the weather was, with slight exception, very equable, clear, and with a light breeze from west or south-west.

There is a difficulty in deciding what to assume as the sea-level pressure. Mr. Garnier took the mean pressure for each separate month at Macao as his basis for calculating heights in this same region. He gives these as 768 mill. for February, 766 for March, and 762 for April. These were taken in the year 1867. By the kindness of Father Lelec, Director of the Observatory attached to the Jesuit Mission at Sicawei, I am enabled to give the mean pressure at the sea level near Shanghae for the same months in 1876:—

February	768·25
March	765·02
April..	761·75

I cannot do better than employ these.

The only remaining difficulty is the question of correction for temperature. There seems nothing for this but to assume it the same for both upper and lower stations. Other small corrections may well be neglected.

The level of the Yünnan-fu Lake, according to Mr. Garnier, is 1,950 metres = 6,397 feet. Our determination is 6,380 feet for the interior of the city, which is slightly higher than the lake.

Mr. Garnier puts the altitude of the Tali-fu Lake at 2,120 metres, equivalent to 6,955 feet. The level of the lake being probably some 200 feet lower than our station in the city, 7,090 feet, the agreement between the two results is remarkable.

The deduced altitude of T'êng-yueh is more difficult to compare. The Sladen Mission is quoted by Colonel Yule as having fixed it at 5,800 feet. Dr. Anderson, a member of that Mission, puts it at "nearly 5,000 feet." On Garnier's map it is set down as 1,884 metres, equal to 6,181 feet. These discrepancies between deductions from the same observations appear hopeless. Our determination gives the level as 5,540 feet.

I append data and results to facilitate correction and future comparison.

Name of Place.	Mean of observed Pressures.	Mean of observed Temperatures.	Height.	Remarks.
Yunnan-fu	23·78	51	6,380	March 6th to 26th.
Tu-shu-p'o	23·74	69	6,640	
An-ning-chou	24·02	54	6,141	
Ch'ing-lung-shao	23·91	62	6,370	
Lao-ya-kuan	23·64	56	6,600	
Lü-fêng-hsien	24·69	56	5,420	
Lii-li-ching	23·95	53	6,620	
Hsin-p'u	24·00	68	6,340	
Shê-tzŭ	24·18	57	5,970	
Mêng-hsi-p'u	23·65	72	6,780	
Kuang-t'ung-hsien	23·99	60	6,230	April 1st.
Hsiao-yao-chan	23·99	71	6,360	
Chü-hsiung-fu	24·11	62	6,100	
Lii-ho-kai	23·94	71	6,340	
Chên-nan-chou	23·87	57	6,270	
Sha-ch'iao	23·65	55	6,440	
Ta-fo-Ssŭ	23·29	73	6,980	
T'ien-shen-t'ang	22·50	57	7,890	
P'u-ch'ang-ho	23·12	72	7,320	
P'u-p'êng	23·17	60	7,130	
Ma-pan-p'u	23·43	76	7,000	
Yunnan-i	23·58	64	6,680	
Ch'ing-hua-tung	23·47	59	6,740	
Chia-mai-p'u	24·07	80	5,570	
Hung-ai	24·21	60	5,590	
Ting-hsi-ling	22·65	60	7,740	
Hsiu-p'u-t'ang	23·25	71	6,740	
Chao-chou	23·45	59	6,780	
Hsia-kuan	23·32	66	7,020	Probably too high.
Tali-fu	23·29	69	7,090	April 11th to 15th.
Hsiao-ho-chiang	24·74	74	5,450	
Ho-chiang-pu	24·87	57	5,150	
Ma-ch'ang	24·64	83	5,660	
Yang pi	24·85	61	5,200	
Ch'ing-shui-shao	22·45	67	8,090	
T'ai-p'ing-p'u	23·52	60	6,710	
Shun-pi R.	24·89	74	5,290	
Huang-lien-p'u	24·78	60	5,270	

Name of Place.	Mean of observed Pressures.	Mean of observed Temperatures.	Height.	Remarks.
Wan-sung-an	22·65	71	7,910	April 20th.
T'ien-ching-p'u	22·10	59	8,410	
P'ing-man-shao	23·35	80	7,170	
Ch'ü-tung	24·64	69	5,520	
Yung-kuo-ssŭ	22·20	73	8,510	
Sha-yang	24·87	73	5,300	
P'ing-p'o	25·24	77	4,920	
Shui-chai	23·60	67	6,700	April 25th.
Tien-ching-p'u	22·32	61	8,166	
Kuan-p'o	23·68	66	6,600	
Yung-ch'ang-fu	24·35	71	5,880	
Kao-tzŭ-p'u	23·45	84	6,980	
P'u-p'iao	25·33	80	4,550	
Ta-pan-ching	25·56	69	4,490	
Salwen R.	27·62	96	2,430	April 30th.
Village on R. B.	27·41	96	2,670	
Ho-mu-shu	24·65	71	5,560	
Hsiang-po	23·25	75	7,230	
Highest point of pass	22·05	75	8,730	
T'ai-p'ing-p'u	22·68	65	7,780	
Ta-li-shu	24·61	62	5,480	
Shwe-li R.	25·68	62	4,300	
Kan-lan-chan	25·24	65	4,810	
Chin-t'sai-p'u	23·11	59	7,260	
T'êng-yueh-chou	24·56	61	5,540	May 3rd.

Itinerary.

The following itinerary from Yünnan-fu to Tali-fu gives the distances as estimated by ourselves, with full allowance for the windings of the road, in statute miles, and the distance in *li* as given us by the local officials.

In the itinerary from Hsia-kuan to T'êng-yueh I have put side by side the distances according to four different parties. Column A exhibits our estimate; B gives that of a Burmese Mission to China quoted in an Appendix to Dr. Anderson's "Expedition;" C is the estimate furnished us by the Chinese officials; and D is taken from a list of distances prepared by a caravan contractor at Yünnan-fu.

Itinerary Yunnan-fu to Tali-fu.

Date.	Name of Place.	Distance in Miles.	Distance in Li according to Chinese.	Remarks.
March 26	Yunnan-fu			
„ 26	Pi-chi-kuan.	7	30	Small village.
„ 26	Ch'ang-p'o..	8¾	45	Hamlet.
„ 26	Tu-shu-p'o	11½	50	Small village.
„ 26	Anning-chou	16¼	70	Poor, small, and dilapidated city.
„ 26	P'ing-ti-shao	21½	..	Hamlet.
„ 26	Tsao-p'u	22½	95	Small village.
„ 26	Ch'ing-lung-shao	26½	110	Small village.
„ 26	An-fêng-ying	30¾	130	Wretched hamlet.
„ 26	Lu-piao	31¾	135	Half ruined village.
„ 27	Lao-ya-kuan	35	150	Village, less poor than usual.
„ 27	Ch'ing-shui-kou	37½	162	A few cottages.
„ 27	Po-han-ch'ang	38	170	Wretched hamlet.
„ 27	Yang-nao-shao	40½	175	Wretched hamlet.
„ 27	Tâ-yao-chan	43¾	190	
„ 27	Wang-chia-wan	47½	215	A few huts.
„ 27	Huang-t'u-p'o	55½	240	
„ 28	Lu-fêng-hsien	56½	245	Very poor ruined city.
„ 29	Ta-t'zu-ssŭ	62	275	Five huts.
„ 29	Lü-li-ching	64¼	285	Hamlet.
„ 30	Hsin-p'u	68¼	305	Poor hamlet.
„ 30	Ta-shao	71¼	..	Guard-house.
„ 30	Shê-t'zŭ	73½	335	Poor village.
„ 31	Mêng-hsi-p'u	79½	365	Hamlet.
„ 31	Kuang-t'ung-hsien ..	85½	395	City rather more prosperous.
April 1	Hui-têng-kuan	89½	410	Guard-house.
„ 1	Shih-chien-p'u	92	425	Poor hamlet.
„ 1	Hsia-yao-chan	95	435	Poor village.
„ 1	Shui-ch'ê-shao	99¼	445	Four huts.
„ 1	Ch'u-hsiung-fu	103½	465	Large city: ruinous and very thinly inhabited, public buildings falling.
„ 3	San-chia-t'ang	105¾	475	Hamlet.
„ 3	Ta-shih p'u	110¼	495	Hamlet.
„ 3	Ch'ing-yuan-shao	113¾	505	
„ 3	Lü-ho-kai	117	525	Considerable village, much ruined.
„ 3	Kao-fêng-shao	120½	540	Guard-house.
„ 3	Chên-nan-chou	123¼	555	Small and very poor town.
„ 4	Shui-p'ang-p'u	128	570	Miserable hamlet.
„ 4	T'ien-hsin	128¾	580	Hamlet.
„ 4	Sha-ch'iao	131	590	Large but poor village.
„ 5	Hsin-p'u	135½	610	Poor hamlet.
„ 5	Ta-fo-ssŭ	137	620	A few huts.
„ 5	Tso-lin-p'u..	138½	630	One hut.
„ 5	Ying-wu-kuan	141¾	640	Small hamlet and guard-house.
„ 5	Tien-shên-t'ang	143¼	650	Poor hamlet.
„ 5	P'u-chang-ho	147¾	670	Wretched village.
„ 5	P'u-p'êng	150¾	680	Poor village.
„ 7	Chin-chi-miao	155	700	Ruined temple and one hut.
„ 7	Shui-p'ang-pu	156¾	..	Poor hamlet.
„ 7	Annan-kuan	157¼	710	Two huts.
„ 7	Mu-pan-p'u	163½	720	Considerable village, half ruined.
„ 7	Yunnan-i	168½	740	Village.
„ 8	Kas-kuan-p'u	169½	..	Large village.
„ 8	Kou-t'sun-p'u ..	176¼	770	Hamlet.
„ 8	Ch'ing-hua-tung	177¼	775	Temple near cave.
„ 9	I-chiang-p'u	179½	785	Poor hamlet.
„ 9	Chia-mai-p'u	182¾	800	Hamlet.
„ 9	Hung-ai	186½	815	Large village, half ruined.
„ 10	Ch'iao-t'ow	187¾	..	Hamlet.
„ 10	Ting-hsi-ling	189½	830	Hostel on highest point of col.
„ 10	Ta-shao	192¾	845	Hamlet somewhat ruined.
„ 10	Hsin-p'u-t'ang	196¼	860	Village nearly all ruins.
„ 10	Chao-chou	200¼	875	Large and well-to-do town.
„ 11	Hsia-kuan	207¾	908	Small town on river; much traffic.
„ 11	Tali-fu	215	935	

ITINERARY Tali-fu (Hsia-kuan) to T'êng-Yueh.

Date.		Name of Place.	A.	B.	C.	D.	Remarks.
			Miles.	Miles.	Li.	Li.	
April	16	Hsia-kuan	..	..	..	..	Fortified town.
„	16	T'ang-tzu-p'u	2¼	..	10	..	Poor hamlet.
„	16	Shih-ch'uan-p'u ..	5½	..	25	..	Very small hamlet.
„	16	Mao-tsão-t'ang	7¼	..	..	..	Hamlet.
„	16	Hsiao-ho-chiang ..	9¼	..	45	..	Hamlet.
„	16	Ho-chiang-p'u* ..	10¼	11	50	55	Small village near junction of streams.
„	17	Chi-i-p'u	12	..	65	..	Hamlet.
„	17	Chin-niu-tŭn	13¾	..	80	..	Hamlet.
„	17	Ma-ch'ang	16¼	..	90	..	Hamlet.
„	17	Yang-pi ..	19¾	23	100	110	Walled town on river.
„	18	Pei-niên-p'u	22	..	110	..	Hamlet, now building.
„	18	Ch'ing-shui-shao ..	27	..	140	..	A few huts.
„	18	T'ai-p'ing-p'u	29½	..	155	..	A few huts.
„	19	Tou-po'-shao	31½	..	170	..	Three huts.
„	19	Niu-p'ing-p'u	34¼	..	185	..	Hamlet.
„	19	Shun-pi Bridge	36¼	..	196	..	Iron suspension-bridge.
„	19	Huang-lien-p'u	38¾	44†	210	170	Village small.
„	20	Chiao-kou-shan	40¾	..	225	..	One hut.
„	20	Pai-t'u-p'u	43¼	..	240	..	Two huts.
„	20	Wan-sung-an	45¼	..	250	..	Temple in ruins.
„	20	Tien-ching-p'u	47	..	260	..	Poor hamlet.
„	21	Sha-sung-shao	48¾	..	270	..	Five huts.
„	21	Mei-hua-p'u	50¾	..	285	..	Three huts.
„	21	P'ing-man-shao ..	52½	..	295	..	Two huts.
„	21	Hei-yu-kuan	55¼	..	305	..	Seven or eight huts.
„	21	Shu-tui	56½	..	..	..	Hamlet.
„	21	Ch'ü-tung, near Yung-p'ing	58¼	..	320	..	Large village, half ruins.
„	22	T'ieh-ch'ang	62¼	..	330	..	A few huts.
„	22	Hsiao-hua-ch'iao ..	63¾	..	..	..	Hamlet,
„	22	Hua-ch'ião	64¾	..	340	..	Long village.
„	22	T'ien-ching-p'u	66¾	..	360	..	Two huts.
„	22	Yung-kuo-ssu	67¼	..	370	..	Two huts.
„	22	Sha-Mu-ho or Sha-yang .	71½	80	390	340	Large village, fair.
„	24	Yung-fêng-chuang ..	74	..	..	..	Small village.
„	24	Mekong River	75	..	..	..	Iron suspension-bridge, 60 yards long.
„	24	P'ing-p'o	76	..	420	..	Hamlet.
„	24	Shui-chai	77¾	..	435	410	Village.
„	25	Tali-shao	80¼	..	450	..	A few huts.
„	25	T'ien-ching-p'u	81¾	..	465	..	One shed.
„	25	Niu-chio-kuan	83	..	475	..	Two huts.
„	25	Kuan-p'o	84	96	480	..	Small village.
„	26	Pan-ch'iao	88¼	..	495	..	Large village.
„	26	Pei-kuan-t'ang	90¾	..	505	..	Ruined village.
„	26	Yung-ch'ang	93	104	515	500	
„	28	Wo-shih-wo	96½	..	533	..	Poor hamlet.
„	28	Kao-tzu-p'u	98½	..	550	..	A few huts.
„	28	Lêng-shui-ch'ing ..	101	..	568	..	Small hamlet.
„	28	P'u-piao	106½	116	585	570	Large village.
„	29	Kuan-yin-ssŭ	110	..	600	..	Ruined temple.
„	29	Fang ma-ch'ang ..	111¼	..	610	..	Ruined hamlet.
„	29	Ta-pan-ching	113½	..	618	..	Four or five huts.
„	30	Salwen River	121	..	638	..	Iron suspension-bridge, 140 yards long.
„	30	Ho-mu-shu	125	..	673	660	Poor hamlet.
May	1	Hsiang-po	127½	..	698	..	Very poor hamlet.
„	1	Highest point of pass ..	129½	..	..	..	
„	1	T'ai ping-p'u	131½	..	723	..	Very poor hamlet.
„	2	Tali-shu	134½	..	748	..	Four huts.
„	2	Shuay-li River	136½	..	758	..	Iron suspension-bridge, 53 yards long.
„	2	Kan-lan-chan	138	146	766	770	Poor village.
„	3	Kan-lu-ssu	141½	..	783	..	One hut.
„	3	Chin-t'sai-pu	144	..	798	..	Four huts.
„	3	Li-chia-p'u	148¾	..	818	..	Large village.
„	3	T'êng-yueh, Momein ..	150¾	162	833	840	
					166	168	

* The Burmese and the Carrier's itineraries begin at this point. For the previous distances, I assume, for uniformity, that A made somewhat the same proportionate estimate with B and C with D as they did farther west.

† This also is an assumption.

CHINA. No. 3 (1878).

Report by Mr. Baber on the Route followed by Mr. Grosvenor's Mission between Tali-Fu and Momein.

[With Itinerary and Map of Road from Yünnan-Fu.]

Presented to both Houses of Parliament by Command of Her Majesty. 1878.

LONDON:
PRINTED BY HARRISON AND SONS.

EAST INDIA (SMUGGLING)

RETURN to an Address of the Honourable The House of Commons, dated 20 February 1877;—*for*,

"RETURNS, for the last Year for which the Information has been received, of the CONVICTIONS, FINES, and PUNISHMENTS imposed for Breaches of the SALT LAWS in *Bengal*:"

"Of the CONVICTIONS for SALT SMUGGLING in *Bombay*:"

"Of the CONVICTIONS for Breaches of the CUSTOMS LAWS, which principally relate to SALT, of the Inland Customs Department of the Government of *India*:"

"And, uniform RETURN from the Government of *India*, relating to all *India*."

India Office,
17 July 1878.

EDWARD STANHOPE,
Under Secretary of State.

RETURN of all CONVICTIONS, FINES, and other PUNISHMENTS imposed for Breaches of the SALT LAWS throughout *India*, for the Year 1875–76.

PRESIDENCY OR PROVINCE.	1. Total Number of Persons Convicted before a Magistrate.	2. Number of Persons from whom Fines were Levied.	3. Average Amount of Fine Paid by each Person, in Column 2.	4. Number of Persons Imprisoned.	5. Average Period of Imprisonment awarded to each Person, in Column 4.	6. Quantity of Salt Confiscated.	7. Quantity of Salt Seized and Released on Payment of a Penalty, in lieu of Confiscation.	8. Amount of such Penalty.
			Rs. a. p.		*Ys. m. d.*	*Mds. s. t.*	*Mds. s. t.*	*Rs. a. p.*
Inland Customs Department, *i.e.*, Punjab, North-Western Provinces and Oudh, and Central Provinces.	2,204	* 1,256	10 11 –	953	0 1 22	3,314 – –	784 – –	3,597 – –
Presidency of Bombay - - -	1,051	554	9 12 11	109	0 0 14	5,061 – –	415 34 22	38 8 2
Province of Sind - - - -	5	4	4 8 –	1	0 2 0	† 12 19 40	- -	‡ 13 11 4
Lower Provinces of Bengal - -	1,097	§ 1,080	7 4 –	4	0 0 10	1,087 21 13¾	—	—
Presidency of Madras - - -	‖ 3,296	1,801	4 14 7	¶ 1,489	0 0 16	3,355 35 75	– 1 –	—

* Five persons were imprisoned, as well as fined, under Act VIII. of 1875.

† Of this quantity, 4 maunds, 10 seers, 14 tolas were sold by auction, and the sale proceeds credited to Government.

‡ Of this amount, *Rs.* 6. 11. 4. was realised from sale of confiscated salt.

§ Fourteen of the persons convicted did not pay up their fines during the year.

‖ Of these, six were whipped.

¶ One of these was also fined.

EAST INDIA (SMUGGLING).

RETURN for the Year 1875–76, of the CONVICTIONS FINES, and PUNISHMENTS imposed for Breaches of the SALT LAWS in *Bengal*; of the CONVICTIONS for SALT SMUGGLING in *Bombay*; of the CONVICTIONS for Breaches of the CUSTOMS LAWS, which principally relate to SALT, of the Inland Customs Department of the Government of *India*; and, uniform RETURN from the Government of *India* relating to all *India*.

(*Mr. Potter.*)

Ordered, by The House of Commons, *to be Printed*
18 *July* 1878.

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on the 30th September 1877, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

India Office,
January 1878.

LOUIS MALLET,
Under Secretary of State.

ABSTRACT STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 30th September 1877, so far as at present ascertained.

NAME OF PROVINCE.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
		£.	£.	£.	£.	£.	£.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL.	*Vide* details	1,662,163	76,853,507	9,841,443	86,694,950	7,158,133	79,536,817
OUDH	ditto	373	322,991	-	-	-	330,332
CENTRAL PROVINCES	ditto	381	176,297	-	-	-	199,886
BRITISH BURMAH	ditto	213	194,567	-	-	-	185,927
ASSAM	ditto	185	87,440	-	-	-	97,420
BENGAL	ditto	6,818	1,816,974	-	-	-	2,189,352
NORTH WESTERN PROVINCES	ditto	776	646,300	-	-	-	834,908
PUNJAB	ditto	569	284,718	-	-	-	321,479
MADRAS	ditto	26,539	1,679,432	-	-	-	1,713,149
BOMBAY	ditto	45,555	3,033,312	-	-	-	3,251,051
MILITARY DEPARTMENT	ditto	-	191,251	-	-	-	151,094
PUBLIC WORKS DEPARTMENT	ditto	-	154,717	-	-	-	74,074
TOTAL £.		1,743,572	85,441,506	-	-	-	88,885,489

Comptroller General's Office, Calcutta,
January 1878.

W. Waterfield, Officiating Comptroller General.

DETAILED STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 30th September 1877, so far as as at present ascertained.

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL:							
REGISTERED DEBT BEARING INTEREST:		£.	£.	£.	£.	£.	£.
5½ per Cent. Loan of 1859-60 - -	5½ per cent.	270,742	9,845,170	- -	9,845,170	- -	9,845,170
4½ „ Transfer Loan of 1870 -	4½ „	41,305	1,835,790	- -	1,835,790	- -	1,835,790
4½ „ „ „ 1871 -	4½ „	4,993	221,900	- -	221,900	- -	221,900
4½ „ „ „ 1872 -	4½ „	278,820	12,392,030	100	12,392,130	- -	12,392,130
4½ „ Loan from Maharajah Holkar for Indore State Railway.	4½ „	22,500	1,000,000	- -	1,000,000	- -	1,000,000
3½ „ Loan of 1853-4 - - -	3½ „	1,141	65,200	- -	65,200	- -	65,200
5 „ Debenture Loan of 1867-8 -	5 „	26,460	1,058,400	- -	1,058,400	458,100	600,300
4 „ Loan of 1824-5 - - -	4 „	636	31,808	- -	31,808	- -	31,808
4 „ „ 1828-9 - - -	4 „	207	10,346	- -	10,346	1,622	8,724
4 „ „ 1832-3 - - -	4 „	24,547	1,227,371	- -	1,227,371	7,552	1,219,819
4 „ „ 1835-6 - - -	4 „	61,395	3,069,720	- -	3,069,720	41,860	3,027,860
4 „ „ 1842-3 - - -	4 „	288,176	14,408,780	2,208,630	16,617,410	19,220	16,598,190
4 „ „ 1854-5 - - -	4 „	129,911	6,495,560	- -	6,495,560	78,080	6,417,480
4 „ Transfer Loan of 22nd April 1854.	4 „	24,613	1,230,666*	- -	1,230,666	- -	1,230,666*
4 „ Transfer Loan of 1st May 1865.	4 „	348,625	17,431,260	144,770	17,576,030	6,900	17,569,130
4 „ Promissory Notes for Mysore Family.	4 „	4,728	236,369	- -	236,369	16,754	219,615
4 „ Loan from Maharajah Scindia for State Railway.	4 „	26,111	1,305,566	194,434	1,500,000	- -	1,500,000
REGISTERED DEBT NOT BEARING INTEREST:							
5 per Cent. Debenture Loan of 1867-8 -	- -	- -	- -	458,100	458,100	432,100	26,000
5 „ Loan of 1856-7 - - -	- -	- -	33,280	- -	33,280	1,240	32,040
5 „ „ 1825-6 - - -	- -	- -	6,240	- -	6,240	- -	6,240
5 „ „ 1841-2 - - -	- -	- -	1,590	- -	1,590	- -	1,590
5 „ „ 1854-5 for Public Works.	- -	- -	6,800	- -	6,800	100	6,700
Treasury Bills at 2½ pie per Cent. per diem.	- -	- -	9,280	- -	9,280	- -	9,280
TOTAL Registered Debt - - - £.		1,554,910	71,923,126	3,006,034	74,929,160	1,063,528	73,865,632
LOANS:							
Loan from the Nawab of Lucknow, ex-King of Oudh.	6 per cent. -	10,822	360,724	- -	360,724	- -	360,724
Loans from the Nawab of Lucknow, ex-King of Oudh.	5 „	29,800	1,192,000	- -	1,192,000	- -	1,192,000
Perpetual Loan from the Nawab of Lucknow, ex-King of Oudh.	4 „	3,400	170,000	- -	170,000	- -	170,000
Charity Fund of the Nawab of Lucknow, ex-King of Oudh.	4 „	600	30,000	- -	30,000	- -	30,000
Loan from Rajah Kali Sunker Ghosal -	5 „	120	4,800	- -	4,800	- -	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java.	6 „	1,030	34,348	- -	34,348	- -	34,348
Book Debt Loan on account of Madhohas	4 „	1,400	70,000	- -	70,000	- -	70,000
Bhow Begum's Stipend Fund - - -	4 „	4,460	222,990	9,336	232,326	6,785	225,541
TOTAL Loans - - - £.		51,632	2,084,862	9,336	2,094,198	6,785	2,087,413
TREASURY NOTES:							
Treasury Notes on account of Service Funds.	4 per cent. -	15,732	786,597	74,223	860,820	58,334	802,486
Treasury Notes on account of Soldiers' Savings Bank Deposits.	4 „	5	250	- -	250	- -	250
Treasury Notes on account of Bhonsla Family Temples.	5 „	842	33,670	- -	33,670	- -	33,670
TOTAL Treasury Notes - - - £.		16,579	820,517	74,223	894,740	58,334	836,406

* Includes amount held in England.

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL—*continued.*							
SERVICE FUNDS:		£.	£.	£.	£.	£.	£.
Civil Fund, Ordinary	4 per cent.	2,111	105,565	87,874	193,439	106,734	86,705
Civil Fund, under Rules of 1st January 1850.	5 „	12,529	501,168	7,732	508,900	7,366	501,534
Uncovenanted Service Family Pension Fund.	6 „	16,175	539,158	18,310	557,468	23,108	534,360
Uncovenanted Service Family Pension Fund (Provident Branch, Deferred Annuity).	3¾ „	73	3,905	3	3,908	1,721	2,187
Uncovenanted Service Family Pension Fund (Insurance Fund).	Ordered for payment.	- -	14	- -	14	- -	14
Nujeebs' and Approvers' Fund	4½ per cent.	4	168	- -	168	2	166
TOTAL Service Funds £.		30,892	1,149,978	113,919	1,263,897	138,931	1,124,966
BILLS PAYABLE:							
Supply Bills	Bearing no interest.	- -	748	122,981	123,729	120,081	3,648
Remittance Transfer Receipts	ditto	- -	4,202	13,118	17,320	15,866	1,454
Bills payable, Port Blair	ditto	- -	482	10,142	10,624	10,392	232
Bills drawn by the Secretary of State outstanding.	ditto	- -	242,494	4,724,397	4,966,891	4,208,667	758,224
TOTAL Bills payable £.		- -	247,926	4,870,638	5,118,564	4,355,006	763,558
DEPOSITS AND MISCELLANEOUS:							
Administrator General's, Deposits less than 500 rupees.	3½ per cent.	30	1,698	- -	1,698	- -	1,698
Trust Deposits, Military Orphan Society	4 „	148	7,407	- -	7,407	- -	7,407
Deposits of the Lower Orphan School	4 „	29	1,437	- -	1,437	- -	1,437
District Savings Bank Deposits	3¾ „	214	11,415	3,787	15,202	1,538	13,664
General Deposits	Bearing no interest.	- -	28,354	88,931	117,285	103,868	13,417
Revenue Deposits	ditto	- -	426	2,211	2,637	1,035	1,602
Criminal Courts' Deposits	ditto	- -	278	382	660	328	332
Civil Courts' Deposits	ditto	- -	911	2,232	3,143	2,012	1,131
Personal Deposits	ditto	- -	8,611	23,477	32,088	21,552	10,536
Deceased Men's Deposits	ditto	- -	1,387	122	1,509	5	1,504
Judicial Deposits, Port Blair	ditto	- -	42	71	113	9	104
Postal Deposits	ditto	- -	2,477	- -	2,477	- -	2,477
Deposits for Loan	ditto	- -	- -	21,518	21,518	3,733	17,785
General Family Pension Fund	3¾ per cent.	532	28,382	2,948	31,330	- -	31,330
Hindoo Family Annuity Fund	3¾ „	81	4,287	488	4,775	137	4,638
Permanent Way Renewal Fund of Great Indian Peninsula Railway.	3¾ „	2,789	148,755	- -	148,755	- -	148,755
Employées Guarantee Fund, Madras Railway.	3¾ „	234	12,487	3,670	16,157	3,266	12,891
Contractors' Security Fund, Madras Railway.	3¾ „	36	1,937	371	2,308	669	1,639
Fine and Guarantee Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	376	20,068	1,293	21,361	201	21,160
Fine and Guarantee Fund, Oudh and Rohilkund Railway.	3¾ „	14	749	232	981	139	842
Extraordinary Casualty Fund, Great Indian Peninsula Railway.	3¾ „	2,619	139,668	- -	139,668	- -	139,668
Fire Insurance Fund, Oudh and Rohilkund Railway.	3¾ „	1	30	- -	30	- -	30
Fire Insurance Fund, Great Indian Peninsula Railway.	3¾ „	221	11,784	- -	11,784	- -	11,784
Fire Insurance Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	757	40,383	743	41,126	117	41,009
Deposits of the Oudh and Rohilkund Railway.	3¾ „	69	3,695	834	4,529	384	4,145
Local Funds	Bearing no interest.	- -	21,356	32,792	54,148	31,876	22,272
Municipalities	ditto	- -	3,945	5,469	9,414	6,681	2,733
Mint Certificates	ditto	- -	125,129	1,575,722	1,700,851	1,357,999	342,852
TOTAL Deposits and Miscellaneous £.		8,150	627,098	1,767,293	2,394,391	1,535,549	858,842
TOTAL GOVERNMENT OF INDIA—GENERAL AND POLITICAL £.		1,662,163	76,853,507	9,841,443	86,694,950	7,158,133	79,536,817

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
OUDH:		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	11,141	- -	- -	- -	7,237
Unpaid Money Orders - - - - -	- ditto -	- -	3,083	- -	- -	- -	3,596
Unpaid Cheques of the Public Works Department.	- ditto -	- -	12,878	- -	- -	- -	928
TOTAL Bills Payable - - - £.		- -	27,102	- -	- -	- -	11,761
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - - -	Bearing no interest.	- -	78,950	15,114	94,064	16,888	77,176
Civil and Criminal Courts Deposits -	- ditto -	- -	30,993	64,497	95,490	67,686	27,804
Personal Deposits - - - - - -	- ditto -	- -	*10,252*	210,086	199,834	226,130	*26,296*
Deposits for Government Loans - -	- ditto -	- -	- -	3,178	3,178	3,178	—
District Savings Bank Deposits - -	3¾ per cent.	373	19,898	5,202	25,100	3,371	21,729
Provincial Services - - - - -	Bearing no interest.	- -	43,032	211,155	254,187	191,041	63,146
Local Funds - - - - - - -	- ditto -	- -	133,268	69,383	202,651	47,639	155,012
TOTAL Deposits and Miscellaneous - - - £.		373	295,889	578,615	874,504	555,933	318,571
TOTAL OUDH - - - £.		373	322,991	- -	- -	- -	330,332
CENTRAL PROVINCES:							
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	7,396	- -	- -	- -	1,882
Unpaid Money Orders - - - - -	- ditto -	- -	653	- -	- -	- -	568
Unpaid Cheques of the Public Works Department.	- ditto -	- -	2,711	- -	- -	- -	580
TOTAL Bills Payable - - - £.		- -	10,760	- -	- -	- -	3,030
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - - -	Bearing no interest.	- -	8,262	- -	8,262	- -	8,262
Revenue Deposits - - - - - -	- ditto -	- -	14,674	21,321	35,995	22,772	13,223
Civil and Criminal Courts' Deposits -	- ditto -	- -	10,805	52,661	63,466	49,521	13,945
Personal Deposits - - - - - -	- ditto -	- -	6,623	29,556	36,179	32,090	4,089
Deposits for Government Loans - -	- ditto -	- -	- -	4	4	4	—
District Savings Bank Deposits - -	3¾ per cent.	381	20,312	6,554	26,866	2,629	24,237
Provincial Services - - - - -	Bearing no interest.	- -	77,978	258,471	336,449	244,297	92,152
Local Funds - - - - - - -	- ditto -	- -	26,883	49,926	76,809	35,861	40,948
TOTAL Deposits and Miscellaneous - - - £.		381	165,537	418,493	584,030	387,174	196,856
TOTAL CENTRAL PROVINCES - - - £.		381	176,297	- -	- -	- -	199,886
BRITISH BURMA:							
BILLS PAYABLE:							
Unpaid Cheques of the Public Works Department.	Bearing no interest.	- -	7,655	- -	- -	- -	2,525
Bills Drawn and advised, but not paid -	- ditto -	- -	2,299	- -	- -	- -	1,067
Unpaid Money Orders - - - - -	- ditto -	- -	366	- -	- -	- -	394
TOTAL Bills Payable - - - £.		- -	10,320	- -	- -	- -	3,986
DEPOSITS AND MISCELLANEOUS:							
Personal Ledger Deposits - - -	Bearing no interest.	- -	16,458	29,217	45,675	29,563	16,112
Revenue Deposits - - - - - -	- ditto -	- -	35,462	20,888	56,350	38,922	17,428
Judicial Deposits - - - - - -	- ditto -	- -	2,769	5,056	7,765	6,469	1,296
District Savings Bank Deposits - -	3¾ per cent.	213	11,330	4,267	15,597	3,509	12,088
Provincial Services - - - - -	Bearing no interest.	- -	12,121	184,547	196,668	158,155	38,513
Local Funds - - - - - - -	- ditto -	- -	93,578	48,221	141,799	60,783	81,016
Municipalities - - - - - -	- ditto -	- -	12,589	53,851	66,440	50,952	15,488
TOTAL Deposits and Miscellaneous - - - £.		213	184,247	346,047	530,294	348,353	181,941
TOTAL BRITISH BURMA - - - £.		213	194,567	- -	- -	- -	185,927

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
ASSAM:		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	18,363	- -	- -	- -	11,178
Unpaid Money Orders - - - - -	- ditto -	- -	640	- -	- -	- -	335
Unpaid Cheques of the Public Works Department.	- ditto -	- -	2,710	- -	- -	- -	890
TOTAL Bills Payable - - - £.		- -	21,713	- -	- -	- -	12,403
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - - -	Bearing no interest.	- -	17,577	15,504	33,081	12,828	20,253
Civil Courts' and Criminal Courts' Deposits	- ditto -	- -	4,812	4,967	9,779	4,073	5,706
Personal Deposits - - - - - -	- ditto -	- -	1,316	3,106	4,422	2,121	2,301
Deposits for Government Loans - -	- ditto -	- -	- -	1	1	1	—
District Savings Bank Deposits - -	3¾ per cent.	185	9,839	3,552	13,391	1,510	11,881
General Deposits - - - - - -	Bearing no interest.	- -	20	- -	20	19	1
Provincial Services - - - - -	- ditto -	- -	11,697	88,710	100,407	73,121	27,286
Local Funds - - - - - - - -	- ditto -	- -	20,466	11,742	32,208	14,619	17,589
TOTAL Deposits and Miscellaneous - - - £.		185	65,727	127,582	193,309	108,292	85,017
TOTAL ASSAM - - - £.		185	87,440	- -	- -	- -	97,420
BENGAL:							
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	15,249	- -	- -	- -	7,643
Bills accepted, but not paid - - -	- ditto -	- -	1,725	- -	- -	- -	2,047
Unpaid Money Orders - - - - -	- ditto -	- -	2,532	- -	- -	- -	3,623
Unpaid Cheques of the Public Works Department.	- ditto -	- -	68,800	- -	- -	- -	9,458
TOTAL Bills Payable - - - £.		- -	88,306	- -	- -	- -	22,771
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - - -	Bearing no interest.	- -	202,845	244,703	447,548	218,757	228,791
General Deposits - - - - - -	- ditto -	- -	71,802	136,909	208,711	115,329	93,382
Civil and Criminal Courts' Deposits -	- ditto -	- -	321,198	516,055	837,253	455,214	382,039
Postal Deposits - - - - - -	- ditto -	- -	60	6	66	5	61
Personal Deposits - - - - - -	- ditto -	- -	96,280	163,716	259,996	167,917	92,079
Deposits for Government Loans - -	- ditto -	- -	- -	3,478	3,478	282	3,196
Presidency Savings Bank Deposits -	3¾ per cent.	4,995	266,413	71,612	338,025	70,183	267,842
District Savings Bank Deposits - -	3¾ „ -	1,823	97,221	23,579	120,800	16,192	104,608
Provincial Services - - - - -	Bearing no interest.	- -	28,841	1,516,899	1,545,740	1,286,202	259,538
Local Funds - - - - - - - -	- ditto -	- -	288,618	298,568	587,186	245,892	341,294
Nizamut Stipend Fund - - - - -	- ditto -	- -	355,390	110,792	466,182	72,431	393,751
TOTAL Deposits and Miscellaneous - - - £.		6,818	1,728,668	3,086,317	4,814,985	2,648,404	2,166,581
TOTAL BENGAL - - - £.		6,818	1,816,974	- -	- -	- -	2,189,352
NORTH WESTERN PROVINCES:							
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	30,810	- -	- -	- -	49,771
Unpaid Money Orders - - - - -	- ditto -	- -	5,881	- -	- -	- -	4,600
Unpaid Cheques of the Public Works Department.	- ditto -	- -	38,739	- -	- -	- -	13,120
TOTAL Bills Payable - - - £		- -	75,430	- -	- -	- -	67,491

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One-Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
NORTH WESTERN PROVINCES—*continued.*		£.	£.	£.	£.	£.	£.
DEPOSITS AND MISCELLANEOUS:							
General Deposits	Bearing no interest.	- -	- -	250	250	3	247
Revenue Deposits	ditto	- -	117,878	169,171	287,049	149,926	137,123
Civil and Criminal Courts' Deposits	ditto	- -	74,383	134,563	208,946	137,866	71,080
Personal Deposits	ditto	- -	16,139	108,600	124,739	105,085	19,654
Deposits for Government Loans	ditto	- -	- -	13,627	13,627	- -	13,627
District Savings Bank Deposits	3¾ per cent.	776	41,384	13,419	54,803	8,453	46,350
Provincial Services	Bearing no interest.	- -	45,949	694,918	740,867	722,241	18,626
Local Funds	ditto	- -	275,137	482,673	757,810	297,100	460,710
TOTAL Deposits and Miscellaneous £.		776	570,870	1,617,221	2,188,091	1,420,674	767,417
TOTAL NORTH WESTERN PROVINCES £.		776	646,300	- -	- -	- -	834,908
PUNJAB:							
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	25,598	- -	- -	- -	23,052
Unpaid Money Orders	ditto	- -	3,515	- -	- -	- -	3,628
Unpaid Cheques of the Public Works Department.	ditto	- -	34,967	- -	- -	- -	25,720
TOTAL Bills Payable £.		- -	64,080	- -	- -	- -	52,400
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits	Bearing no interest.	- -	45,187	55,406	100,593	66,738	33,855
General Deposits	ditto	- -	92,185	- -	92,185	- -	92,185
Personal Deposits	ditto	- -	15,611	390,147	374,536	365,351	9,185
Postal Deposits	ditto	- -	39	- -	39	- -	39
Deposits for Government Loans	ditto	- -	- -	133,930	133,930	133,100	830
Trusts and Endowments	ditto	- -	1,264	- -	1,264	- -	1,264
District Savings Bank Deposits	3¾ per cent.	569	30,343	8,122	38,465	5,199	33,266
Provincial Services	Bearing no interest.	- -	13,189	310,540	323,729	318,623	5,106
Local Funds	ditto	- -	54,042	152,208	206,250	112,901	93,349
TOTAL Deposits and Miscellaneous £.		569	220,638	1,050,353	1,270,991	1,001,912	269,079
TOTAL PUNJAB £.		569	284,718	- -	- -	- -	321,479
MADRAS:							
REGISTERED DEBT:							
8 per Cent. Perpetual Loan	8 per cent.	616	15,400	- -	15,400	- -	15,400
6 „ „ „	6 „	241	8,050	- -	8,050	- -	8,050
6 „ Notes issued on account of Charitable Institutions.	Bearing no interest.	- -	560	- -	560	- -	560
4 „ Bonds issued on account of Tanjore Debt.	ditto	- -	5,378	- -	5,378	- -	5,378
4 „ Notes issued on account of Petty Claims against the Carnatic Fund.	ditto	- -	390	- -	390	- -	390
TOTAL Registered Debt £.		857	29,778	- -	29,778	- -	29,778
TREASURY NOTES:							
Capital account of Treasury Notes on account of Madras Civil Fund.	4 per cent.	16,753	837,640	- -	837,640	- -	837,640
Capital account of 4 per Cent. Non-transferable Treasury Notes on account of Educational Building Fund.	4 „	619	30,950	- -	30,950	- -	30,950
Capital account on account of Military Orphan Asylums.	4 „	143	7,162	- -	7,162	- -	7,162
Capital account on account of Regimental Cart Fund Deposits.	4 „	177	8,850	4,200	13,050	250	12,800
Capital account of Treasury Notes of Soldiers' Savings Bank Deposits.	4 „	7	350	- -	350	- -	350
TOTAL Treasury Notes £.		17,699	884,952	4,200	889,152	250	888,902

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on the 31st March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

India Office,
15 July 1878.

EDWARD STANHOPE,
Under Secretary of State.

ABSTRACT STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 31st March 1878, so far as at present ascertained.

NAME OF PROVINCE.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
		£.	£.	£.	£.	£.	£.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL.	*Vide* details	1,698,234	79,538,520	10,167,606	89,706,126	8,576,759	81,129,367
OUDH	ditto	407	339,118	- -	- -	- -	323,360
CENTRAL PROVINCES	ditto	454	199,887	- -	- -	- -	227,102
BRITISH BURMA	ditto	226	185,927	- -	- -	- -	246,875
ASSAM	ditto	223	106,143	- -	- -	- -	118,617
BENGAL	ditto	6,983	2,260,939	- -	- -	- -	2,414,751
NORTH WESTERN PROVINCES	ditto	1,274	727,081	- -	- -	- -	894,866
PUNJAB	ditto	654	300,362	- -	- -	- -	410,127
MADRAS	ditto	28,825	1,713,147	- -	- -	- -	1,930,349
BOMBAY	ditto	48,716	3,251,051	- -	- -	- -	2,938,192
PUBLIC WORKS DEPARTMENT	ditto	- -	74,074	- -	- -	- -	174,716
GRAND TOTAL	£.	1,785,996	88,696,249	- -	- -	- -	90,808,322

Comptroller General's Office, Calcutta,
11 June 1878.

W. Waterfield, Officiating Comptroller General.

DETAILED STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 31st March 1878, so far as at present ascertained.

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL:							
REGISTERED DEBT:		£.	£.	£.	£.	£.	£.
Loan of 1859–60	5½ per cent.	270,742	9,845,170	- -	9,845,170	- -	9,845,170
Transfer Loan of 1870	4½ „	41,305	1,835,790	- -	1,835,790	- -	1,835,790
„ „ 1871	4½ „	4,993	221,900	- -	221,900	- -	221,900
„ „ 1872	4½ „	278,823	12,392,130	- -	12,392,130	- -	12,392,130
Loan of 1824–5	4 „	636	31,808	- -	31,808	11	31,797
„ 1828–9	4 „	174	8,724	- -	8,724	- -	8,724
„ 1832–3	4 „	24,397	1,219,819	- -	1,219,819	3,211	1,216,608
„ 1835–6	4 „	60,557	3,027,860	- -	3,027,860	39,730	2,988,130
„ 1842–3	4 „	331,964	16,598,190	1,142,410	17,740,600	27,980	17,712,620
„ 1854–5	4 „	128,349	6,417,480	120	6,417,600	47,030	6,370,570
Transfer Loan of 1st May 1865	4 „	351,383	17,569,130	118,953	17,688,083	8,723	17,679,360
Transfer Loan of 22nd April 1854	4 „	24,613	1,230,666	- -	1,230,666	- -	1,230,666*
Loan of 1853–4	3½ „	1,141	65,200	- -	65,200	- -	65,200
Railway Loan from Maharajah Holkar	4½ „	22,500	1,000,000	- -	1,000,000	- -	1,000,000
Debenture Loan of 1867–8	5 „	15,008	600,300	- -	600,300	- -	600,300
Promissory Notes for Mysore Family	4 „	4,392	219,615	- -	219,615	11,646	207,969
Railway Loan from Maharajah Scindia	4 „	30,000	1,500,000	- -	1,500,000	- -	1,500,000
5 per Cent. Loan of 1825–6	Ordered to be paid off; bear no interest.	- -	6,240	- -	6,240	- -	6,240
5 „ „ 1841–2		- -	1,590	- -	1,590	- -	1,590
5 „ „ 1854–5 for Public Works.		- -	6,700	- -	6,700	300	6,400
5 „ „ 1856–7		- -	32,040	- -	32,040	12,280	19,760
5 „ Debenture Loan of 1867–8, repayable 1st June 1877.		- -	26,000	- -	26,000	21,200	4,800
Treasury Bills at 2½ pie per Cent. per diem.		- -	9,280	- -	9,280	- -	9,280
TOTAL Registered Debt - - - £.		1,590,977	73,865,632	1,261,483	75,127,115	172,111	74,955,004
LOANS:							
Loan for the late King of Oudh	6 per cent.	10,822	360,724	- -	360,724	- -	360,724
Ditto - ditto - ditto	5 „	29,800	1,192,000	- -	1,192,000	- -	1,192,000
Perpetual Loan from the late King of Oudh.	4 „	3,400	170,000	- -	170,000	- -	170,000
Charity Fund of the late King of Oudh	4 „	600	30,000	- -	30,000	- -	30,000
Loan from Rajah Kalisankar Ghosal	5 „	120	4,800	- -	4,800	- -	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java.	6 „	1,030	34,348	- -	34,348	- -	34,348
Book Debt Loan on account of Madhorao	4 „	1,400	70,000	- -	70,000	3,200	66,800
Temporary Loans	10, 7, 6, & 5 per cent.	- -	- -	124,800	124,800	124,800	—
[Buhoo Begum's Stipend Fund, has in this statement been classified under the head Deposits and Miscellaneous.]							
TOTAL Loans - - - £.		47,172	1,861,872	124,800	1,986,672	128,000	1,858,672
TREASURY NOTES:							
Treasury Notes on account of Service Funds.	4 per cent.	16,049	802,486	92,700	895,186	69,808	825,378
Treasury Notes on account of Soldiers' Savings Bank Deposits.	4 „	5	250	- -	250	- -	250
Treasury Notes on account of Bhonsla Family Temples.	5 „	842	33,670	- -	33,670	- -	33,670
TOTAL Treasury Notes - - - £.		16,896	836,406	92,700	929,106	69,808	859,298

* Includes amount held in England.

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL—*continued.*							
SERVICE FUNDS;		£.	£.	£.	£.	£.	£.
Civil Fund	4 per cent.	1,763	88,164	131,000	219,164	124,200	94,964
Civil Fund, under Rules of 1st January 1850.	5 „	12,538	501,538	40,600	542,138	7,800	534,338
Uncovenanted Service Family Pension Fund.	6 „	16,038	534,608	65,000	599,608	21,600	578,008
Uncovenanted Service Family Pension Fund (Provident Branch, Deferred Annuity).	3¾ „	41	2,187	245	2,432	1,300	1,132
Uncovenanted Service Family Pension Fund (Insurance Fund).	Ordered for payment.	- -	14	- -	14	- -	14
Nujeebs' and Approvers' Fund	4½ per cent.	4	166	11	177	1	176
TOTAL Service Funds £.		30,384	1,126,677	236,856	1,363,533	154,901	1,208,632
BILLS PAYABLE:							
Supply Bills	Bearing no interest.	- -	3,648	58,772	62,420	61,502	918
Remittance Transfer Receipts	- ditto -	- -	1,454	19,851	21,305	19,077	2,228
Bills payable, Port Blair	- ditto -	- -	232	10,058	10,290	9,752	538
Foreign Supply Bills payable	- ditto -	- -	- -	213,500	213,500	212,350	1,150
Foreign Remittance Transfer Receipts payable.	- ditto -	- -	- -	151,750	151,750	142,200	9,550
Money Orders payable	- ditto -	- -	- -	651,000	651,000	641,000	10,000
Bills drawn by the Secretary of State outstanding.	- ditto -	- -	758,224	3,672,668	4,430,892	3,193,992	1,236,900
TOTAL Bills payable £.		- -	763,558	4,777,599	5,541,157	4,279,873	1,261,284
DEPOSITS AND MISCELLANEOUS:							
General Deposits	Bearing no interest.	- -	13,417	84,295	97,712	81,695	16,017
Civil Courts' Deposits	- ditto -	- -	1,130	1,291	2,421	1,581	840
Criminal Courts' Deposits	- ditto -	- -	332	1,686	2,018	1,375	643
Judicial Deposits, Port Blair	- ditto -	- -	104	160	264	26	238
Revenue Deposits	- ditto -	- -	1,602	4,120	5,722	5,432	290
Postal Deposits	- ditto -	- -	2,476	- -	2,476	- -	2,476
Personal Deposits	- ditto -	- -	10,536	15,160	25,696	17,452	8,244
Deposits of the Oudh and Rohilkund Railway.	3¾ per cent.	78	4,144	906	5,050	711	4,339
General Family Pension Fund Deposits	3¾ „	587	31,331	4,929	36,260	20	36,240
Hindoo Family Annuity Fund	3¾ „	87	4,638	850	5,488	139	5,349
Deceased Men's and Deserters' Deposits	Bearing no interest.	- -	1,504	43	1,547	357	1,190
Administrator General's Deposits, less than 500 rupees.	3½ per cent.	29	1,698	- -	1,698	89	1,609
Trust Deposits, Military Orphan Society	4 „	148	7,407	6	7,413	31	7,382
Deposits of the Lower Orphan School	4 „	28	1,437	- -	1,437	15	1,422
District Savings Bank Deposits	3¾ „	256	13,664	2,050	15,714	4,219	11,495
Deposits for Government Loan	Bearing no interest.	- -	17,786	2	17,788	17,788	- -
Permanent Way Renewal Fund of Great Indian Peninsula Railway.	3¾ per cent.	2,789	148,755	3,678	152,433	108,435	43,998
Employées Guarantee Fund, Madras Railway.	3¾ „	241	12,891	3,010	15,901	2,778	13,123
Contractors' Security Fund, Madras Railway.	3¾ „	30	1,640	303	1,943	272	1,671
Fine and Guarantee Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	397	21,159	3,872	25,031	2,538	22,493
Fine and Guarantee Fund, Oudh and Rohilkund Railway.	3¾ „	16	843	2,022	2,865	1,019	1,846
Extraordinary Casualty Fund, Great Indian Peninsula Railway.	3¾ „	2,618	139,668	5,265	144,933	1,355	143,578
Fire Insurance Fund, Oudh and Rohilkund Railway.	3¾ „	- -	30	- -	30	- -	30
Fire Insurance Fund, Great Indian Peninsula Railway.	3¾ „	221	11,784	414	12,198	3,036	9,162
Fire Insurance Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	769	41,009	754	41,763	41	41,722
Local Funds	Bearing no interest.	- -	22,264	31,985	54,249	32,344	21,905
Municipalities	- ditto -	- -	2,733	5,316	8,049	4,477	3,572
Mint Certificates	- ditto -	- -	342,852	3,502,051	3,844,903	3,471,648	373,255
Buhoo Begum's Stipend Fund	4 per cent.	4,511	225,541	- -	225,541	13,193	212,348
TOTAL Deposits and Miscellaneous £.		12,805	1,084,375	3,674,168	4,758,543	3,772,066	986,477
TOTAL GOVERNMENT OF INDIA—GENERAL AND POLITICAL £.		1,698,234	79,538,520	10,167,606	89,706,126	8,576,759	81,129,367

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
OUDH:		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	7,237	- -	- -	- -	2,683
Unpaid Money Orders - - - - -	- ditto -	- -	3,596	- -	- -	- -	2,674
Unpaid Cheques of the Public Works Department.	- ditto -	- -	928	- -	- -	- -	6,939
TOTAL Bills Payable - - - £.		- -	11,761	- -	- -	- -	12,296
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - -	Bearing no interest.	- -	(*a*) 10,171	11,128	21,299	9,644	11,655
Personal Deposits - - - - -	- ditto -	- -	(*a*) 40,709	189,398	230,107	178,249	51,858
Civil Courts Deposits - - - -	- ditto -	- -	26,171	35,363	61,534	40,065	21,469
Criminal Courts Deposits - - -	- ditto -	- -	1,634	2,026	3,660	1,728	1,932
District Savings Bank Deposits - -	3¾ per cent.	407	21,727	2,223	23,950	2,820	21,130
Balance of the Local Government (called "Provincial Services" in last Statement).	Bearing no interest.	- -	(*b*) 78,233	177,556	255,789	205,291	50,498
Local Funds - - - - - -	- ditto -	- -	(*b*) 139,926	62,735	202,661	57,046	145,615
Municipalities - - - - - -	- ditto -	- -	8,786	20,690	29,476	22,569	6,907
TOTAL Deposits and Miscellaneous - - - £.		407	327,357	501,119	828,476	517,412	311,064
TOTAL OUDH - - - £.		407	339,118	- -	- -	- -	323,360
CENTRAL PROVINCES:							
LOANS:							
Temporary Loans - - - - -	6 per cent.	- -	- -	3,500	3,500	3,500	—
BILLS PAYABLE:							
Unpaid Bills - - - - - -	Bearing no interest.	- -	1,882	- -	- -	- -	3,106
Unpaid Money Orders - - - -	- ditto -	- -	568	- -	- -	- -	870
Unpaid Cheques of the Public Works Department.	- ditto -	- -	580	- -	- -	- -	5,396
TOTAL Bills Payable - - - £.		- -	3,030	- -	- -	- -	9,372
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - -	Bearing no interest.	- -	8,262	- -	8,262	- -	8,262
Revenue Deposits - - - - -	- ditto -	- -	13,223	19,521	32,744	19,618	13,126
Civil and Criminal Courts Deposits	- ditto -	- -	13,945	32,005	45,950	32,375	13,575
Personal Deposits - - - - -	- ditto -	- -	4,089	33,444	37,533	27,679	9,854
District Savings Bank Deposits - -	3¾ per cent.	454	24,237	3,859	28,096	3,454	24,642
Balance of the Local Government - -	Bearing no interest.	- -	92,152	248,663	340,815	244,833	95,982
Local Funds - - - - - -	- ditto -	- -	40,949	56,281	97,230	44,941	52,289
TOTAL Deposits and Miscellaneous - - - £.		454	196,857	393,773	590,630	372,900	217,730
TOTAL CENTRAL PROVINCES - - - £.		454	199,887	- -	- -	- -	227,102
BRITISH BURMA:							
BILLS PAYABLE:							
Bills Drawn and advised, but not paid -	Bearing no interest.	- -	1,067	- -	- -	- -	2,329
Unpaid Money Orders - - - -	- ditto -	- -	394	- -	- -	- -	275
Unpaid Cheques of the Public Works Department.	- ditto -	- -	2,525	- -	- -	- -	14,344
TOTAL Bills Payable - - - £.		- -	3,986	- -	- -	- -	16,948
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - -	Bearing no interest.	- -	17,428	36,030	53,458	19,554	33,904
Civil and Criminal Courts Deposits -	- ditto -	- -	1,296	4,236	5,532	4,180	1,352
Personal Deposits - - - - -	- ditto -	- -	16,112	5,947	22,059	7,147	14,912
District Savings Bank Deposits - -	3¾ per cent.	226	12,088	2,914	15,002	3,234	11,768
Balance of the Local Government - -	Bearing no interest.	- -	38,513	179,277	217,790	166,644	51,146
Local Funds - - - - - -	- ditto -	- -	81,016	78,414	159,430	64,883	94,547
Municipalities - - - - - -	- ditto -	- -	15,488	64,725	80,213	57,915	22,298
TOTAL Deposits and Miscellaneous - - - £.		226	181,941	371,543	553,484	323,557	229,927
TOTAL BRITISH BURMA - - - £.		226	185,927	- -	- -	- -	246,875

(*a*) The sum of these two items is equal to the sum of the corresponding closing balances in the last statement.
(*b*) Same remark as above (*a*).

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
ASSAM:		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	11,178	- -	- -	- -	24,619
Unpaid Money Orders - - - - -	- ditto -	- -	335	- -	- -	- -	246
Unpaid Cheques of the Public Works Department.	- ditto -	- -	890	- -	- -	- -	1,375
TOTAL Bills Payable - - - £.		- -	12,403	- -	- -	- -	26,240
DEPOSITS AND MISCELLANEOUS:							
Personal Deposits - - - - - -	Bearing no interest.	- -	2,302	4,700	7,002	3,665	3,337
Revenue Deposits - - - - - -	- ditto -	- -	20,252	14,582	34,834	16,850	17,984
Civil and Criminal Courts' Deposits -	- ditto -	- -	5,708	6,317	12,025	5,269	6,756
District Savings Bank Deposits - -	3¾ per cent.	223	11,881	2,107	13,988	1,218	12,770
Balance of the Local Government - -	Bearing no interest.	- -	27,286	89,015	116,301	92,313	23,988
Local Funds - - - - - - - -	- ditto -	- -	17,589	23,706	41,295	21,203	20,092
Municipalities - - - - - - -	- ditto -	- -	8,722	3,564	12,286	4,836	7,450
TOTAL Deposits and Miscellaneous - - - £.		223	93,740	143,991	237,731	145,354	92,377
TOTAL ASSAM - - - £.		223	106,143	- -	- -	- -	118,617
BENGAL:							
LOANS:							
Temporary Loans - - - - - -	5, 6, and 7 per cent.	- -	- -	90,500	90,500	90,500	—
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	7,643	- -	- -	- -	9,491
Bills accepted, but not paid - - -	- ditto -	- -	2,047	- -	- -	- -	265
Unpaid Money Orders - - - - -	- ditto -	- -	3,623	- -	- -	- -	3,732
Unpaid Cheques of the Public Works Department.	- ditto -	- -	9,458	- -	- -	- -	67,683
TOTAL Bills Payable - - - £.		- -	22,771	- -	- -	- -	81,171
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - - -	Bearing no interest.	- -	92,443	132,567	225,010	148,447	76,563
Revenue Deposits - - - - - -	- ditto -	- -	253,414	194,181	447,595	244,545	203,050
Civil and Criminal Courts' Deposits -	- ditto -	- -	111,835	421,447	533,282	419,048	114,234
Postal Deposits - - - - - -	- ditto -	- -	62	1	63	9	54
Miscellaneous Deposits - - - - -	- ditto -	- -	270,202	- -	270,202	- -	270,202
Personal Deposits - - - - - -	- ditto -	- -	68,395	300,775	369,170	238,869	130,301
Deposits for Government Loans - -	- ditto -	- -	3,196	- -	3,196	3,195	1
Presidency Savings Bank Deposits -	3¾ per cent.	5,022	267,844	43,157	311,001	55,287	255,714
District Savings Bank Deposits - -	3¾ „ -	1,961	104,607	19,113	123,720	15,260	108,460
Balance of the Local Government - -	Bearing no interest.	- -	259,538	1,444,613	1,704,151	1,410,996	293,155
Local Funds - - - - - - - -	- ditto -	- -	395,379	339,823	735,202	321,016	414,186
Nizamut Stipend Fund - - - - -	- ditto -	- -	393,751	110,994	504,745	65,142	439,603
Municipalities - - - - - - -	- ditto -	- -	16,612	64,057	80,669	57,774	22,895
Account Current with Cooch Behar -	- ditto -	- -	890	19,032	19,922	14,760	5,162
TOTAL Deposits and Miscellaneous - - - £.		6,983	2,238,168	3,089,760	5,327,928	2,994,348	2,333,580
TOTAL BENGAL - - - £.		6,983	2,260,939	- -	- -	- -	2,414,751

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
NORTH WESTERN PROVINCES:		£.	£.	£.	£.	£.	£.
LOANS:							
Temporary Loans	6 and 7 per cent.	- -	- -	76,214	76,214	76,214	—
BILLS PAYABLE:							
Unpaid bills	Bearing no interest.	- -	49,772	- -	- -	- -	59,206
Unpaid Money Orders	- ditto -	- -	4,600	- -	- -	- -	6,913
Unpaid Cheques of the Public Works Department.	- ditto -	- -	13,119	- -	- -	- -	43,514
TOTAL Bills Payable	£	- -	67,491	- -	- -	- -	109,633
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits	Bearing no interest.	- -	(*a*) 88,369	125,919	214,288	140,452	73,836
Civil Courts' Deposits	- ditto -	- -	59,465	89,663	149,128	79,701	69,427
Criminal Courts' Deposits	- ditto -	- -	11,614	12,189	23,803	12,357	11,446
General Deposits	4 per cent.	405	20,247	- -	20,247	- -	20,247
Personal Deposits	Bearing no interest.	- -	(*a*) 68,408	84,146	152,554	93,505	59,049
Deposits for Government Loans	- ditto -	- -	13,627	145	13,772	4,050	9,722
District Savings Bank Deposits	3¾ per cent.	869	46,352	11,866	58,218	13,771	44,447
Local Funds	Bearing no interest.	- -	323,369	460,796	784,165	311,885	472,280
Municipalities	- ditto -	- -	28,139	99,184	127,323	102,544	24,779
TOTAL Deposits and Miscellaneous	£	1,274	659,590	883,908	1,543,498	758,265	785,233
TOTAL NORTH WESTERN PROVINCES	£.	1,274	727,081	- -	- -	- -	894,866
PUNJAB:							
LOANS:							
Temporary Loan of 1877–78	6 per cent.	- -	- -	263,345	263,345	222,345	41,000
BILLS PAYABLE:							
Supply Bills (Local)	Bearing no interest.	- -	1,270	109,272	110,542	108,692	1,850
Remittance Transfer Receipts (Local)	- ditto -	- -	8,945	200,526	209,471	196,351	13,120
Supply Bills, Foreign (*i.e.*, drawn by other Provinces).	- ditto -	- -	12,837	- -	- -	- -	8,838
Remittance Transfer Receipts (Foreign)	ditto -	- -					
Money Orders payable	- ditto -	- -	3,628	- -	- -	- -	4,434
Unpaid Cheques of the Public Works Department.	- ditto -	- -	25,720	- -	- -	- -	81,416
TOTAL Bills Payable	£.	- -	52,400	- -	- -	- -	109,658
DEPOSITS AND MISCELLANEOUS:							
Personal Deposits (including General Deposits.	Bearing no interest.	- -	101,370	408,432	509,802	414,534	95,268
Revenue Deposits (including Deposits for Loans)	- ditto -	- -	35,077	219,228	254,305	222,733	31,572
Postal Deposits	- ditto -	- -	38	- -	38	- -	38
Trusts and Endowments	5 per cent. for 1,000 *l.*; 3¾ per cent. for 264 *l.*	30	1,264	- -	1,264	- -	1,264
District Savings Bank Deposits	3¾ per cent.	624	33,267	6,319	39,586	6,144	33,442
Balance of the Local Government	Bearing no interest.	- -	5,106	316,686	321,792	298,286	23,506
Municipal Funds	- ditto -	- -	(*b*) 68,013	104,388	172,401	101,312	71,089
Cantonment Funds	- ditto -	- -	(*b*) 3,827	11,453	15,280	11,990	3,290
TOTAL Deposits and Miscellaneous	£.	654	247,962	1,066,506	1,314,468	1,054,999	259,469
TOTAL PUNJAB	£.	654	300,362	- -	- -	- -	410,127
MADRAS:							
REGISTERED DEBT:							
8 per Cent. Perpetual Loan	8 per cent.	616	15,400	- -	15,400	- -	15,400
6 „ „ „	6 „	241	8,050	- -	8,050	- -	8,050
6 „ Notes issued on account of Charitable Institutions.	Bearing no interest.	- -	560	- -	560	- -	560
4 „ Bonds issued on account of Tanjore Debt.	- ditto -	- -	5,378	- -	5,378	- -	5,378
4 „ Notes issued on account of Petty Claims against the Carnatic Fund.	- ditto -	- -	390	- -	390	- -	390
TOTAL Registered Debt	£.	857	29,778	- -	29,778	- -	29,778

(*a*) The sum of the two items marked (*a*) is equal to the sum of the corresponding closing balances in the last statement.
(*b*) The difference between the sum of these two figures and 93,349 *l.* shown in the last statement against "Local Funds," is owing to the balance of the District Fund being omitted from this statement in consequence of that fund becoming part of the Provincial Revenues.

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c., Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c., Outstanding on 30th September 1877.
MADRAS—*continued.*		£.	£.	£.	£.	£.	£.
SERVICE FUNDS:							
Civil Fund, 8 per cent. Capital	8 per cent.	2,762	69,040	81,665	150,705	25,744	124,961
„ 4 „ „	4 „	420	20,973	1,920	22,893	13	22,880
Apothecaries' Fund	4 „	54	2,707	1,361	4,068	1,552	2,516
TOTAL Service Funds £.		3,236	92,720	84,946	177,666	27,309	150,357
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	17,636	- -	- -	- -	21,957
Bills of the Secretary of State outstanding	ditto	- -	2,000	- -	- -	- -	248
Unpaid Money Orders	ditto	- -	2,346	- -	- -	- -	2,668
Unpaid Cheques of the Public Works Department.	ditto	- -	26,865	- -	- -	- -	38,527
TOTAL Bills Payable £.		- -	48,847	- -	- -	- -	63,400
DEPOSITS AND MISCELLANEOUS:							
Deposits of the Madras Infirmary and Native Poor Asylum.	6 per cent.	201	6,688	- -	6,688	- -	6,688
Deposits on account of the Estate of the late Pogo Petras.	5 „	3	126	- -	126	- -	126
Presidency Savings Bank Deposits	3¾ „	4,418	235,600	38,208	273,808	41,404	232,404
Personal Deposits	Bearing no interest.	- -	*10,651*	1,040,439	1,029,788	1,019,956	9,832
Deceased Men's and Deserters' Deposits	ditto	- -	39	7	46	- -	46
Endowment by Callah Singawnee Chitty for four Choultries for the accommodation of Travellers.	6 per cent.	125	4,177	- -	4,177	- -	4,177
General Deposits	Bearing no interest.	- -	89,132	270	89,402	707	88,695
Revenue Deposits	ditto	- -	78,513	82,333	160,846	65,142	95,704
Civil, Criminal, and High Courts' Deposits	ditto	- -	93,459	109,536	202,995	113,927	89,068
Deposits for Government Loans	ditto	- -	*397*	5	*392*	- -	*392*
Provincial Services	ditto	- -	*86,793*	462,791	375,998	618,306	*242,308*
Local Funds	ditto	- -	213,242	322,661	535,903	239,231	296,672
TOTAL Deposits and Miscellaneous £.		4,747	623,135	2,056,250	2,679,385	2,098,673	580,712
TOTAL MADRAS £.		26,539	1,679,432	- -	- -	- -	1,713,149
BOMBAY:							
TREASURY NOTES:							
Treasury Notes, Bombay Island Police Fund.	5 per cent.	218	8,750	- -	8,750	- -	8,750
SERVICE FUNDS:							
Civil Fund, Provident Branch	8 per cent.	25,354	633,855	61,173	695,037	22,203	672,834
„ „	4 „	- -	9				
Uncovenanted Service Family Pension Fund, Widows' Fund.	6 „	1,045	34,834	3,275	38,109	- -	38,109
Uncovenanted Service Life Assurance Fund	4 „	23	1,140	197	1,337	510	827
Bombay City Police, Superannuation Pension Fund.	4½ „	545	24,202	2,402	26,604	683	25,921
TOTAL Service Funds £.		26,967	694,040	67,047	761,087	23,396	737,691

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	One Half-year's Interest on the Amount of Debt, &c. Outstanding on 1st April 1877.	Amount of Debt, &c. Outstanding on 1st April 1877.	Amount of Debt, &c., incurred during the Half-year ended 30th September 1877.	TOTAL.	Amount of Debt, &c. Paid off or Discharged during the Half-year ended 30th September 1877.	Amount of Debt, &c. Outstanding on 30th September 1877.
BOMBAY—*continued.*		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
London Bills payable	Bearing no interest.	-	131,300	-	-	-	301,200
Bills drawn and advised, but not accepted or paid.	ditto	-	11,152	-	-	-	27,384
Unpaid Money Orders	ditto	-	1,636	-	-	-	1,821
Unpaid Cheques of the Public Works Department.	ditto	-	22,377	-	-	-	17,093
TOTAL Bills Payable	£.	-	166,465	-	-	-	347,501
DEPOSITS AND MISCELLANEOUS:							
Administrator General's Deposits	3¾ per cent.	262	14,000	-	14,000	-	14,000
Presidency Savings Bank Deposits	3¾ „	18,005	960,256	141,859	1,102,115	63,638	1,038,477
Endowments for Charitable Institutions bearing Interest.	6 per cent.	103	3,423	205	3,628	-	3,628
Marine Deposits	Bearing no interest.	-	14,435	966	15,401	10,198	5,203
General Deposits	ditto	-	95,869	93,158	189,027	108,128	80,899
Revenue Deposits	ditto	-	36,039	75,069	111,108	82,740	28,368
Customs and Opium Deposits	ditto	-	1,157	1,178	2,335	1,091	1,244
Salt Deposits	ditto	-	1,959	4,123	6,082	3,350	2,732
High Court Deposits	ditto	-	11,728	14,861	26,589	14,252	12,337
High Court Judicial Receipts	ditto	-	2,404	13	2,417	58	2,359
Other Civil Courts' Deposits	ditto	-	22,759	52,226	74,985	50,281	24,704
Criminal Courts' Deposits	ditto	-	2,610	4,447	7,057	3,898	3,159
Personal Deposits	ditto	-	25,600	33,961	59,561	24,971	34,590
Deceased Men's and Deserters' Deposits	ditto	-	525	40	565	7	558
Postal Deposits	ditto	-	50	-	50	1	49
Deposits for Loan	ditto	-	593	4,793	5,386	4,881	505
Endowments for Charitable Institutions	ditto	-	90,834	-	90,834	-	90,834
Penalties on Native States for Robbery of Mails.	ditto	-	138	-	138	-	138
Mint Certificates	ditto	-	579,230	4,284,977	4,864,207	4,613,963	250,244
Local Funds	ditto	-	181,234	140,239	321,473	197,003	124,470
Provincial Services	ditto	-	119,214	925,624	1,044,838	606,227	438,611
TOTAL Deposits and Miscellaneous	£.	18,370	2,164,057	5,777,739	7,941,796	5,784,687	2,157,109
TOTAL BOMBAY	£.	45,555	3,033,312	-	-	-	3,251,051
MILITARY DEPARTMENT:							
DEPOSITS AND MISCELLANEOUS:							
Miscellaneous Deposits	Bearing no interest.	-	191,251	-	-	-	151,094
PUBLIC WORKS DEPARTMENT:							
DEPOSITS AND MISCELLANEOUS:							
Deposits	Bearing no interest.	-	154,717	-	-	-	74,074

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on 30 September 1877, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

(*Presented pursuant to Act of Parliament.*)

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1878.

Under 1 *oz.*

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
MADRAS—*continued.*		£.	£.	£.	£.	£.	£.
TREASURY NOTES:							
Capital account of Treasury Notes on account of Madras Civil Fund.	4 per cent.	16,753	837,640	100,000	937,640	- -	937,640
Capital account of 4 per Cent. Non-transferable Treasury Notes on account of Educational Building Fund.	4 „	619	30,950	20,350	51,300	30,950	20,350
Capital account on account of Military Orphan Asylums.	4 „	143	7,162	- -	7,162	- -	7,162
Capital account on account of Regimental Cart Fund Deposits.	4 „	256	12,800	2,700	15,500	800	14,700
Capital account of Treasury Notes of Soldiers' Savings Bank Deposits.	4 „	7	350	- -	350	250	100
TOTAL Treasury Notes - - - £.		17,778	888,902	123,050	1,011,952	32,000	979,952
SERVICE FUNDS:							
Civil Fund, 8 per cent. Capital - -	8 per cent.	4,998	124,961	32,293	157,254	131,599	25,655
„ 4 „ „ - -	4 „	457	22,880	34,393	57,273	21,870	35,403
Apothecaries' Fund - - - - -	4 „	50	2,516	1,565	4,081	1,587	2,494
TOTAL Service Funds - - - £.		5,505	150,357	68,251	218,608	155,056	63,552
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	21,957	- -	- -	- -	9,048
Bills of the Secretary of State outstanding	- ditto -	- -	248	- -	- -	- -	7,800
Unpaid Money Orders - - - - -	- ditto -	- -	2,668	- -	- -	- -	3,171
Unpaid Cheques of the Public Works Department.	- ditto -	- -	38,527	- -	- -	- -	73,840
TOTAL Bills Payable - - - £.		- -	63,400	- -	- -	- -	93,859
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - - -	Bearing no interest.	- -	88,695	- -	- -	- -	2,691
Revenue Deposits - - - - - -	- ditto -	- -	95,704	- -	- -	- -	127,503
Civil, Criminal, and High Courts' Deposits	- ditto -	- -	89,068	- -	- -	- -	93,587
Deposits for Government Loans - -	- ditto -	- -	—392	—	—	—	—
Personal Deposits - - - - - -	- ditto -	- -	9,831	- -	- -	- -	132,734
Deceased Men's and Deserters' Deposits -	- ditto -	- -	46	- -	- -	- -	46
Deposits of the Madras Infirmary and Native Poor Asylum.	6 per cent.	200	6,688	- -	6,688	- -	6,688
Deposits on account of the Estate of the late Pogoss Petras.	5 „	3	126	- -	126	- -	126
Presidency Savings Bank Deposits - -	3¾ „	4,357	232,404	41,181	280,585	38,214	242,371
Endowment by Callah Singawnee Chetty for four Choultries for the accommodation of Travellers.	6 „	125	4,177	- -	4,177	- -	4,177
Balance of the Local Government - -	Bearing no interest.	- -	—242,308	- -	- -	- -	—268,466
Local Funds - - - - - - -	- ditto -	- -	296,671	- -	- -	- -	421,751
TOTAL Deposits and Miscellaneous - - - £.		4,685	580,710	- -	- -	- -	763,208
TOTAL MADRAS - - - £.		28,825	1,713,147	- -	- -	- -	1,930,349

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
BOMBAY:		£.	£.	£.	£.	£.	£.
LOANS:							
Temporary Loans	- -	- -	- -	16,500	16,500	5,000	11,500
TREASURY NOTES:							
Treasury Notes, Bombay Island Police Fund.	5 per cent.	219	8,750	- -	8,750	- -	8,750
SERVICE FUNDS:							
Civil Fund	8 per cent.	26,913	672,835	9,182	682,017	23,756	658,261
Uncovenanted Service Family Pension Fund, Widows' Fund.	6 „	1,143	38,109	1,344	39,453	- -	39,453
Uncovenanted Service Life Assurance Fund	4 „	16	827	127	954	- -	954
„ „ Children's Fund	6 „	- -	- -	12	12	- -	12
Bombay City Police Superannuation Fund	4½ „	583	25,921	1,128	27,049	770	26,279
TOTAL Service Funds	£.	28,655	737,692	11,793	749,485	24,526	724,959
BILLS PAYABLE:							
Bills of the Secretary of State outstanding	Bearing no interest.	- -	301,200	1,389,700	1,690,900	1,184,100	506,800
Bills drawn in India, not paid	ditto	- -	27,384	- -	- -	- -	15,003
Unpaid Money Orders	ditto	- -	1,821	- -	- -	- -	1,755
Unpaid Cheques of the Public Works Department.	ditto	- -	17,096	- -	- -	- -	45,596
TOTAL Bills Payable	£.	- -	347,501	- -	- -	- -	569,154
DEPOSITS AND MISCELLANEOUS:							
General Deposits	Bearing no interest.	- -	80,899	110,082	190,981	116,030	74,951
Revenue Deposits (including Customs, Opium and Salt).	ditto	- -	32,345	78,676	111,021	77,842	33,179
High Courts' Deposits	ditto	- -	12,336	17,495	29,831	17,695	12,136
High Courts' Judicial Receipts	ditto	- -	2,359	193	2,552	63	2,489
Other Civil Courts' Deposits	ditto	- -	24,704	52,464	77,168	49,396	27,772
Criminal Courts' Deposits	ditto	- -	3,159	5,047	8,206	4,687	3,519
Personal Deposits	ditto	- -	34,590	177,233	211,823	149,769	62,054
Deceased Men's and Deserters' Deposits	ditto	- -	558	449	1,007	15	992
Postal Deposits	ditto	- -	49	- -	49	- -	49
Deposits for Government Loan	ditto	- -	505	- -	505	- -	505
Endowments for Charitable Institutions	ditto	- -	90,834	- -	90,834	- -	90,834
„ „ „	6 per cent.	109	3,628	- -	3,628	- -	3,628
Administrator General's Deposits	3¾ „	262	14,000	- -	14,000	- -	14,000
Presidency Savings Bank Deposits	3¾ „	19,471	1,038,477	48,394	1,086,871	173,616	913,255
Marine Deposits	Bearing no interest.	- -	5,203	772	5,975	1,935	4,040
Penalties on Native States for Robbery of Mails.	ditto	- -	138	- -	138	- -	138
Mint Certificates	ditto	- -	250,244	6,001,791	6,252,035	6,216,659	35,376
Balance of the Local Government	ditto	- -	438,611	2,383,214	2,821,825	2,706,985	114,840
Local Funds	ditto	- -	124,469	290,623	415,092	185,020	230,072
TOTAL Deposits and Miscellaneous	£.	19,842	2,157,108	9,166,433	11,323,541	9,699,712	1,623,829
TOTAL BOMBAY	£.	48,716	3,251,051	- -	- -	- -	2,938,192
PUBLIC WORKS DEPARTMENT:							
DEPOSITS AND MISCELLANEOUS:							
Deposits	Bearing no interest.	- -	74,074	- -	- -	- -	174,716

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on 31st March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

(Presented pursuant to Act of Parliament.)

Ordered, by The House of Commons, *to be Printed,*
16 *July* 1878.

290.

Under 1 *oz.*

EAST INDIA (LIABILITIES IN ENGLAND).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *England*, chargeable on the REVENUES of *India*, at the Close of the Half-Year ending on the 31st March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-Year in respect to the Debts Incurred and Paid off or Discharged.

DESCRIPTION OF DEBT.	Rate of Interest.	Amount of Interest Payable during the Half-Year ended 31st March 1878.	Amount of Debt Incurred during the Half-Year ended 31st March 1878.	Amount of Debt Paid off or Discharged during the Half-Year ended 31st March 1878.	Amount of Debt Outstanding on 31st March 1878.
LOANS BEARING INTEREST.		£.	£.	£.	£.
East India Bonds	4 per Cent.	109,934	-	-	5,496,700
India Debentures	4 „	202,000	3,000,000	-	10,100,000
India 5 per Cent. Stock	5 „	430,000	-	-	17,200,000
India 4 per Cent. Stock	4 „	511,588	1,180,000	-	26,859,416
	£.	1,253,522	4,180,000	-	59,656,116
LOANS NOT BEARING INTEREST.					
East India Bonds					20,917
TOTAL LOANS in ENGLAND				£.	59,677,033
OTHER DEBTS AND LIABILITIES.				£.	
East India Stock, Capital Stock of the East India Company, Redemption Money unclaimed.				6,978	
Ditto ditto Dividends unclaimed				21,722	
Imperial Government: War Office Claims, partly estimated				807,324	
Estimated Amount owing for Stores purchased for India				105,000	
Guaranteed Railway Companies: Amount remaining in the Home Treasury to their credit, after deducting Sums drawn in India (partly estimated).				830,026	
					1,771,050
				£.	61,448,083

Thos. W. Keith, Accountant.

India Office,
1 April 1878.

Louis Mallet,
Under Secretary of State.

EAST INDIA (LIABILITIES IN ENGLAND).

RETURN of all Stocks, Loans, Debts, and Liabilities in *England*, chargeable on the Revenues of *India* at the Close of the Half-Year ending 31 March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-Year in respect to the Debts Incurred and Paid Off or Discharged.

(*Presented pursuant to Act* 40 *&* 41 *Vict. c.* 51.)

Ordered, by The House of Commons, *to be Printed,*
15 *April* 1878.

EAST INDIA (LIABILITIES IN ENGLAND).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *England*, chargeable on the REVENUES of *India* at the Close of the Half-Year ending on the 30th September 1877, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-Year in respect to the Debts Incurred and Paid off or Discharged.

DESCRIPTION OF DEBT.	Rate of Interest.	Amount of Interest Payable during the Half-Year ended 30th September 1877.	Amount of Debt Incurred during the Half-Year ended 30th September 1877.	Amount of Debt Paid off or Discharged during the Half-Year ended 30th September 1877.	Amount of Debt Outstanding on 30th September 1877.
LOANS BEARING INTEREST.		£.	£.	£.	£.
East India Bonds	4 per Cent.	109,934	-	-	5,496,700
India Debentures	4 „	142,000	-	-	7,100,000
India 5 per Cent. Stock	5 „	430,000	-	-	17,200,000
India 4 per Cent. Stock	4 „	511,588	100,000	-	25,679,416
	£.	1,193,522	100,000	-	55,476,116
LOANS NOT BEARING INTEREST.					
East India Bonds					20,917
TOTAL LOANS in ENGLAND	£.				55,497,033
OTHER DEBTS AND LIABILITIES.		£.			
East India Stock, Capital Stock of the East India Company, Redemption Money unclaimed.		6,978			
Ditto ditto Dividends unclaimed		21,722			
Imperial Government: War Office Claims, partly estimated		920,239			
Estimated Amount owing for Stores purchased for India		180,000			
Guaranteed Railway Companies: Amount remaining in the Home Treasury to their credit, after deducting Sums drawn in India (partly estimated).		1,286,012			
					2,414,951
	£.				57,911,984

Thos. W. Keith, Accountant.

India Office,
1 October 1877.

Louis Mallet,
Under Secretary of State.

EAST INDIA (LIABILITIES IN ENGLAND).

RETURN of all Stocks, Loans, Debts, and Liabilities in *England*, chargeable on the Revenues of *India* at the Close of the Half-Year ending 30 September 1877, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-Year in respect to the Debts Incurred and Paid Off or Discharged.

(*Presented pursuant to Act* 40 & 41 *Vict. c.* 51.)

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1878.

19.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1877, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	One Half-year's Interest on the Amount of Debt outstanding on 1 April 1877.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1877.	Amount of Debt incurred during the Half-year ended 30 September 1877.	Moneys raised during the Half-year ended 30 September 1877.	TOTAL.	Amount of Debt paid off or discharged during the Half-year ended 30 September 1877.	Amount of Debt outstanding on 30 September 1877.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.	£.
5½ per Cent. Loan of 1859–60	5½ per cent.	270,742	Not before 1 May 1879	9,845,170	-	-	9,845,170	-	9,845,170
4½ per Cent. Transfer Loan of 1870	4½ per cent.	41,305	Not before 15 July 1885	1,835,790	-	-	1,835,790	-	1,835,790
4½ per Cent. Transfer Loan of 1871	4½ per cent.	4,993	Not before 4 July 1881; falls to 4 per cent. on that date.	221,900	-	-	221,900	-	221,900
4½ per Cent. Transfer Loan of 1872	4½ per cent.	278,820	Not before 16 January 1882; falls to 4 per cent. on 16 January 1879.	12,392,030	100	-	12,392,130	-	12,392,130
4½ per Cent. Loan from Maharajah Holkar for Indore State Railway.	4½ per cent.	22,500	No date specified	1,000,000	-	-	1,000,000	-	1,000,000
3½ per Cent. Loan of 1853–54	3½ per cent.	1,141	3 months after notice by Government	65,200	-	-	65,200	-	65,200
5 per Cent. Debenture Loan of 1867–68	5 per cent.	26,460	1 June 1882	1,058,400	-	-	1,058,400	458,100	600,300
4 per Cent. Loan of 1824–25	4 per cent.	636	3 months after notice by Government	31,808	-	-	31,808	-	31,808
4 per Cent. Loan of 1828–29	4 per cent.	207	- - ditto - - ditto	10,346	-	-	10,346	1,622	8,724
4 per Cent. Loan of 1832–33	4 per cent.	24,547	- - ditto - - ditto	1,227,371	-	-	1,227,371	7,552	1,219,819
4 per Cent. Loan of 1835–36	4 per cent.	61,395	- - ditto - - ditto	3,069,720	-	-	3,069,720	41,860	3,027,860
4 per Cent. Loan of 1842–43	4 per cent.	288,176	- - ditto - - ditto	14,408,780	2,208,630	*2,105,840	16,617,410	19,220	16,598,190
4 per Cent. Loan of 1854–55	4 per cent.	129,911	- - ditto - - ditto	6,495,560	-	-	6,495,560	78,080	6,417,480
4 per Cent. Transfer Loan of 22 April 1854	4 per cent.	24,613	15 months after notice by Government	†1,230,666	-	-	1,230,666	-	†1,230,666
4 per Cent. Transfer Loan of 1 May 1865	4 per cent.	348,625	3 months after notice by Government	17,431,260	144,770	-	17,576,030	6,900	17,569,130
4 per Cent. Promissory Notes for Mysore Family	4 per cent.	4,728	No date specified	236,369	-	-	236,369	16,754	219,615
4 per Cent. Loan from Maharajah Scindia for State Railway	4 per cent.	26,111	- - ditto	1,305,566	194,434	*194,433*	1,500,000	-	1,500,000
		1,554,910	TOTAL DEBT IN INDIA bearing Interest - £.	71,865,936	2,547,934	*2,300,273*	74,413,870	630,088	73,783,782
LOANS NOT BEARING INTEREST.									
5 per Cent. Debenture Loan of 1867–68	5 per cent.	-	1 June 1877	-	458,100	-	458,100	432,100	26,000
5 per Cent. Loan of 1856–57	5 per cent.	-	- - - - - - - -	33,280	-	-	33,280	1,240	32,040
5 per Cent. Loan of 1825–26	5 per cent.	-	- - - - - - - -	6,240	-	-	6,240	-	6,240
5 per Cent. Loan of 1841–42	5 per cent.	-	Already advertised for payment	1,590	-	-	1,590	-	1,590
5 per Cent. Loan of 1854–55 for Public Works	5 per cent.	-	- - - - - - - -	6,800	-	-	6,800	100	6,700
Treasury Bills at 2½ pie per cent. per diem	-	-	- - - - - - - -	9,280	-	-	9,280	-	9,280
			TOTAL DEBT IN INDIA not bearing Interest - £.	57,190	458,100	-	515,290	433,440	81,850
			TOTAL DEBT IN INDIA - £.	71,923,126	3,006,034	*2,300,273*	74,929,160	1,063,528	73,865,632

* For Public Works Extraordinary and Famine.

† Includes amount held in England.

Comptroller General's Office, Calcutta,
15 December 1877.

W. Waterfield, Officiating Comptroller General.

Louis Mallet,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN INDIA).

RETURN of all LOANS raised in *India*, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1877, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the Public Convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 40 & 41 *Vict. c.* 51.)

Ordered, by The House of Commons, *to be Printed*,
5 *February* 1878.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1877, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 30 Sept. 1877.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 April 1877.	Amount of Debt incurred during the Half-year ended 30 Sept. 1877.	Moneys raised during the Half-year ended 30 Sept. 1877.	Amount of Debt paid off or discharged during the Half-year ended 30 Sept. 1877.	Amount of Debt outstanding on 30 Sept. 1877.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.
East India Bonds	4 per cent.	109,934	At any time after 12 calendar months' notice.	5,496,700	-	-	-	5,496,700
India Debentures	4 per cent.	142,000	16th August 1878	7,100,000	-	-	-	7,100,000
India 5 per Cent. Stock	5 per cent.	430,000	Not redeemable until 5th July 1880, but after that day upon one year's notice by the Secretary of State for India in Council.	17,200,000	-	-	-	17,200,000
India 4 per Cent. Stock	4 per cent.	511,588	Not redeemable until 10th October 1888, but after that day upon one year's notice by the Secretary of State for India in Council.	25,579,416	100,000	*103,125	-	25,679,416
	£.	1,193,522	TOTAL DEBT in ENGLAND, bearing Interest	£. 55,376,116	100,000	-	-	55,476,116
LOANS NOT BEARING INTEREST.								
East India Bonds	-	-	On presentation of the Bonds	20,917	-	-	-	20,917
			TOTAL DEBT in ENGLAND, not bearing Interest	£. 20,917	-	-	-	20,917
			TOTAL DEBT in ENGLAND	£. 55,397,033	-	-	-	55,497,033

*Towards meeting the Expenditure incurred in relief of the Famine in Madras and Bombay.

Thos. W. Keith, Accountant.

India Office,
1 October 1877.

Louis Mallet,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 30th September 1877, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(Presented pursuant to Act 40 *&* 41 *Vict. c.* 51.*)*

Ordered, by The House of Commons, *to be Printed,*
5 *February* 1878.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all LOANS raised in *England* under the Provisions of any Acts of Parliament, chargeable on the REVENUES of *India*, outstanding at the Commencement of the Half-year ending on the 31st March 1878, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

DESCRIPTION OF LOAN.	RATE OF INTEREST.	Total Amount of Interest payable thereon during the Half-year ended 31 March 1878.	DATE OF TERMINATION OF LOAN.	Amount of Debt outstanding on 1 Oct. 1877.	Amount of Debt incurred during the Half-year ended 31 March 1878.	Moneys raised during the Half-year ended 31 March 1878.	Amount of Debt paid off or discharged during the Half-year ended 31 March 1878.	Amount of Debt outstanding on 31 March 1878.
LOANS BEARING INTEREST.		£.		£.	£.	£.	£.	£.
East India Bonds	4 per cent.	109,934	At any time after 12 calendar months' notice.	5,496,700	- -	- -	- -	5,496,700
India Debentures	4 „	142,000	16th August 1878	7,100,000	- -	- -	- -	7,100,000
Ditto	4 „	60,000	16th August 1884	- -	3,000,000	*3,031,529	- -	3,000,000
India 5 per Cent. Stock	5 „	430,000	Not redeemable until 5th July 1880, but after that day upon one year's notice by the Secretary of State for India in Council.	17,200,000	- -	- -	- -	17,200,000
India 4 per Cent. Stock	4 „	511,588	Not redeemable until 10th October 1888, but after that day upon one year's notice by the Secretary of State for India in Council.	25,679,416	1,180,000	*1,204,487	- -	26,859,416
	£.	1,253,522	TOTAL DEBT in ENGLAND, bearing Interest £.	55,476,116	4,180,000	- -	- -	59,656,116
LOANS NOT BEARING INTEREST.								
East India Bonds			On presentation of the Bonds	20,917	- -	- -	- -	20,917
			TOTAL DEBT in ENGLAND, not bearing Interest £.	20,917	- -	- -	- -	20,917
			TOTAL DEBT in ENGLAND £.	55,497,033	- -	- -	- -	59,677,033

* Towards meeting the Expenditure incurred in relief of the Famine in Madras and Bombay.

Thos. W. Keith, Accountant.

India Office,
1 April 1878.

Louis Mallet,
Under Secretary of State.

EAST INDIA (LOANS RAISED IN ENGLAND).

RETURN of all Loans raised in *England* under the Provisions of any Acts of Parliament, chargeable on the Revenues of *India*, outstanding at the Commencement of the Half-year ending on the 31st March 1877, with the Rates of Interest and Total Amount payable thereon, and the Date of the Termination of each Loan, the Debt incurred during the Half-year, the Moneys raised thereby during the Half-year, the Loans paid off or discharged during the Half-year, and the Loans outstanding at the Close of the Half-year, stating, so far as the public convenience will allow, the Purpose or Service for which Moneys have been raised during the Half-year.

(*Presented pursuant to Act* 40 & 41 *Vict. c.* 51.)

Ordered, by The House of Commons, *to be Printed,*
15 *April* 1878.

COUNCIL OF ARBITRATION
(IMPERIAL AND INDIAN GOVERNMENT ACCOUNTS).

RETURN to an Order of the Honourable The House of Commons, dated 14 August 1877;—*for*,

COPY "of CORRESPONDENCE upon the Subject of establishing a COUNCIL OF ARBITRATION to decide Disputed Questions of Account between the IMPERIAL and INDIAN GOVERNMENTS."

Sir, India Office, 2 August 1877.

I FORWARD for your consideration the accompanying copy of a Resolution, adopted by me in Council on the 1st of August, relative to the disposal of claims preferred against the revenues of India by other departments of the Imperial Government, on account of contributions towards services in which India is to a greater or less degree interested.

Should you concur in the course suggested in the Resolution, I am desirous that before any questions are submitted to the arbitrament of the proposed tribunal, it should be clearly understood by both parties to such references that the decisions of the tribunal are to be regarded as absolutely final.

I have, &c.
(signed) *Salisbury.*

The Right Honourable
the Chancellor of the Exchequer.

AT a Meeting of the Sectetary of State for India in Council, held 1st August 1877, it was resolved,

That in cases where the Secretary of State in Council and any other department of the Imperial Government are unable to agree respecting claims for payment made by one department on another, the Secretary of State in Council will be prepared, if the Imperial Treasury is also willing, to accept thereupon the decision of a Committee of the Privy Council of five, constituted as follows:—

One Member to be nominated on the recommendation of the Chancellor of the Exchequer.

One on that of the Secretary of State for India in Council.

Three, of whom at least one should be a Member of the Judicial Committee, on the recommendation of the Lord Chancellor.

The above Resolution to be valid until the end of the year 1879, after which the Council reserves to itself the discretion of renewing or modifying the same.

(12,904.)

Sir, Treasury Chambers, 7 August 1877.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to request that you will lay before the Secretary of State for War the enclosed copy of a letter addressed by the Secretary of State for India in Council on the 2nd August to the Chancellor of the Exchequer, and likewise a copy of the Resolution which accompanied that letter on the subject of the disposal of claims preferred against the revenues of India by any departments of the Imperial Goverment.

I am to state that my Lords are prepared to concur, if Mr. Hardy sees no objection, with the Marquis of Salisbury in referring all questions at issue as to such claims to the Committee of five, constituted of Members of the Privy Council, in the mode suggested by his Lordship.

I am, &c.
(signed) *Chas. W. Stronge,*
pro Sec.

The Under Secretary of State,
War Office.

Similar Letter sent to the Foreign Office.

COUNCIL OF ARBITRATION (IMPERIAL AND INDIAN GOVERNMENT ACCOUNTS).

COPY of CORRESPONDENCE upon the Subject of establishing a COUNCIL OF ARBITRATION to decide Disputed Questions of Account between the IMPERIAL and INDIAN GOVERNMENTS.

(*Mr. Stanley.*)

Ordered, by The House of Commons, *to be Printed,*
14 *August* 1877.

EAST INDIA (NATIVE PRESS).

COPY

OF

MINUTES in connection with Act No. XI. of 1835, passed by the Honourable THE GOVERNOR GENERAL OF INDIA IN COUNCIL; recorded by the Honourable Sir Charles T. Metcalfe, Bart., the Honourable T. B. Macaulay, the Honourable H. T. Prinsep, the Honourable A. Ross, and the Honourable Lieutenant-Colonel W. Morison, C.B.

Presented to both Houses of Parliament by Command of Her Majesty.

At a Meeting of the Supreme Council of India, the 18th May 1835.

PRESENT:

The Honourable Sir C. T. METCALFE, Bart., Governor General.,
The Honourable A. Ross.
The Honourable Lieut.-Col. W. MORISON, C.B.,
The Honourable H. T. PRINSEP, and
The Honourable T. B. MACAULAY.

MINUTE by the Honourable T. B. MACAULAY.

IN the accompanying draft of an Act on the subject of the press, I have attempted to embody what at several of our recent meetings appeared to me to be the general sense of the Council. It is difficult to conceive that any measures can be more indefensible than those which I propose to repeal. It has always been the practice of politic rulers to disguise their arbitrary measures under popular forms and names. The conduct of the Indian Government with respect to the press has been altogether at variance with this trite and obvious maxim. The newspapers have for years been allowed as ample a measure of practical liberty as that which they enjoy in England. If any inconveniences arise from the liberty of political discussion, to those inconveniences we are already subject. Yet while our policy is thus liberal and indulgent, we are daily reproached and taunted with the bondage in which we keep the press. A strong feeling on this subject appears to exist throughout the European community here, and the loud complaints which have lately been uttered are likely to produce a considerable effect on the English people, who will see at a glance that the law is oppressive, and who will not know how completely it is inoperative. To impose strong restraints on political discussion is an intelligible policy, and may possibly, though I greatly doubt it, be in some countries a wise policy. But this is not the point at issue. The question before us is not whether the press shall be free, but whether, being free, it shall be called free. It is surely mere madness in a government to make itself unpopular for nothing; to be indulgent, and yet to disguise its indulgence under such outward forms as bring on it the reproach of tyranny. Yet this is now our policy. We are exposed to all the dangers—dangers, I conceive, greatly overrated—of a free press; and at the same time we contrive to incur all the opprobrium of a censorship. It is universally allowed that the licensing system, as at present administered, does not keep any man who can buy a press from publishing the bitterest and most sarcastic reflections on any public measure or any public functionary. Yet the very words "license to print" have a sound hateful to the ears of Englishmen in every part of the globe. It is unnecessary to inquire whether this feeling be reasonable, whether the petitioners who have so strongly pressed this matter on our consideration would not have shown a better judgment if they had been content with their practical liberty, and had reserved their murmurs for practical grievances; the question for us is not what they ought to do, but what we ought to do; not whether it be wise in them to complain when they suffer no injury, but whether it be wise in us to incur odium unaccompanied by the smallest accession of security or of power. One argument only has been urged in defence of the present system. It is admitted that the press of Bengal has long been suffered to enjoy practical liberty, and that nothing but an extreme emergency could justify the Government in curtailing that liberty. But, it is said, such an emergency may arise, and the Government ought to retain in its hands the power of adopting in that event the sharp, prompt and decisive measures which may be necessary for the preservation of the Empire. But when we consider with what vast powers, extending over all classes of people, Parliament has armed the Governor General in Council, and,

Minute by the Honourable T. B. Macaulay, dated 16th April 1835.

in extreme cases, the Governor General alone, we shall probably be inclined to allow little weight to this argument. It seems to be acknowledged that licenses to print ought not to be refused or withdrawn except under very peculiar circumstances, and if peculiar circumstances should arise, there will not be the smallest difficulty in providing measures adapted to the exigency. No government in the world is better provided with the means of meeting extraordinary dangers by extraordinary precautions. Five persons, who may be brought together in half an hour, whose deliberations are secret, who are not shocked by any of those forms which elsewhere delay legislative measures, can, in a single sitting, make a law for stopping every press in India. Possessing as we do the unquestionable power to interfere, whenever the safety of the state may require it, with overwhelming rapidity and energy, we surely ought not in quiet times to be constantly keeping the offensive form and ceremonial of despotism before the eyes of those whom nevertheless we permit to enjoy the substance of freedom. It is acknowledged that in reality liberty is and ought to be the general rule, and restraint the rare and temporary exception. Why then should not the form correspond with the reality? Why should our laws be so framed as to make it appear that the ordinary practice is in the highest degree oppressive, and that freedom can be enjoyed only by occasional connivance? While this system is established in the Presidencies of Fort William and Agra, and in that part of the Presidency of Bombay which lies beyond the jurisdiction of the Supreme Court, a system open to objections not less serious, but of a very different kind, prevails throughout the Presidency of Fort St. George. In that part of India every man who chooses is at liberty to print and publish, and it is very difficult to bring the fact of printing or publication home to him. Thus, while the inhabitants of one province are complaining of the tyrannical restrictions which our laws impose on the press, the inhabitants of another province suffer from the irresponsible licentiousness of the press. The editor of a newspaper at Calcutta must have a license from the Government. The editor of a newspaper at Madras may excite his fellow subjects to the most criminal enterprises, or may destroy the peace and honour of private families, with small risk of being convicted before any legal tribunal. The Act which I now propose is intended to remove both evils, and to establish a perfect uniformity in the laws regarding the press throughout the Indian Empire. Should it be adopted, every person who chooses will be at liberty to set up a newspaper without applying for a previous permission. But no person will be able to print or publish sedition or calumny without imminent risk of punishment.

Calcutta, April 16. (Signed) T. B. Macaulay.

Minute by the Honourable the Governor General.

Minute by the Governor General, dated 17th April.

The reasons which induced me to propose to the Council the abolition of the existing restrictions on the press in India accord entirely with the sentiments expressed by Mr. Macaulay in the minute accompanying the draft of an Act, which, at our request, he has had the kindness to prepare, with a view to give effect to the unanimous resolution of the Council. Those reasons were as follows: First, that the press ought to be free, if consistently with the safety of the state it can be. In my opinion it may be so. I do not apprehend danger to the state from a free press; but if danger to the state should arise the Legislative Council has the power to apply a remedy. Second, that the press is already practically free, and that the Government has no intention to enforce the existing restrictions, while we have all the odium of those restrictions, as if the press were shackled. It is no argument in favour of the continuance of these unpopular restrictions that they may at any time be enforced, for if restrictions should be necessary to ward off danger from the state, they may be imposed and enforced instanter. Third, that the existing restrictions leave room for the exercise of caprice on the part of the governments in India. Our Council or our Governor may be for leaving the press free; another may be for restraining it. There is no certain law, and any one connected with the press might be any day subjected to arbitrary and tyrannical power for any slight violation of rules, the total violation of which has been long tacitly sanctioned. Fourth, the different state of the law, or the want of any law, at the other presidencies, renders the enactment of some general law for all India indispensable. To extend the odious and useless restrictions which now exist is out of the question; and no law, in my opinion, could be devised with any good effect except a law making the press free. We are much indebted to Mr. Macaulay for the Act which he has had the goodness to prepare for us. The penal provisions which it contains have been already partially discussed, and will come more fully under consideration at the next Council. They are, I conclude, unavoidable; but they show how much easier it is to rescind laws than to

make them, for while the existing restrictions are got rid of in a few words, we are compelled to make a long enactment for the sole pupose of making printers and publishers accessible to the laws of the land.

Calcutta, April 17. (Signed) C. T. METCALFE.

MINUTE by the Honourable H. T. PRINSEP.

Minute by the Honourable H. T. Prinsep, dated 17th April 1835.

The Governor General has summed up so very clearly the arguments for repealing the existing laws for licensing and restraining the press, that I have only to subscribe my entire concurrence in them. But I do not go quite so far as to say broadly and without reserve that I do not apprehend danger to the state from the press of India being free. I see no immediate danger in the present state of things, nor is the future danger such as the existing laws would provide for better than laws made specially for the purpose when the danger threatens. Therefore, I cordially assent to the repeal of the laws. But I think the eye of the Government will require to be kept continually upon the press, and especially upon the native press, for it is capable of being made an engine for destroying the respect in which the Government is held, and so of undermining its power. Our Government in India has been called a despotism, but it is far from being so, inasmuch as it is bound by strict laws and is subject to an ever active responsibility to other authorities. Still, so far as concerns our native subjects, they have no voice in determining those laws nor in settling the constitution of the Government which rules them. If it were supposed that our power in India is quite independent of the state of the peoples affections towards us,—that the machine of Government could do its work, maintain the army in discipline and efficiency, collect the revenues, administer justice, and provide a vigilant and not tyrannical police, even in the extreme case that all the population had turned against us, then indeed might we be indifferent to the workings of the press. But no one goes this length, even in hypothetical argument; and therefore it is that I do not contemplate entirely without apprehension the encouragement of the growth of a native press, which, judging from the spirit of discontent produced by our first experiments in the work of education, threatens to be hostile. At present this press is nothing, and the controlling or influencing it would be an easy task were Government disposed to direct its efforts to do one or the other; but if we let it grow till the danger from it is imminent, we may then find it a giant to wrestle with. So long as discussion is carried on in English it is no more formidable than similar discussions in England and America. The Government will have its advocates as well as its assailers, and considering that a large proportion of the best informed of those who mix in the controversy will be employés of the state, intrusted in maintaining it as an object of respect, I have little fear of the spirit that would prevail, or of the effect of leaving this branch of the press entirely free. But the case is not quite the same with the native press; it may take a malignant turn, calculated and designed to set the whole population against us. The Government cannot then depend on having its cause fairly stated, and much mischief may be done before the public authorities hear of what is going forward or think of providing remedies. In the peculiar position in which the governing authority stands in India, and with reference to the state of feeling and of society amongst the people, I confess I think there is wisdom in the dictum ascribed to one of the warmest advocates of the peoples rights, now at the head of the legal profession in England. "When you "have a free press on board of a man of war, then you may think of giving one to "India." I dread that in its consequences the native press may be subversive of good order and discipline; but the experiment has been commenced of leaving this press free, and we have, therefore, now only the choice of endeavouring to influence it, and to give it a proper direction, or of abiding the result, leaving it to pursue its own course, in the confidence that we shall be strong enough to cope with it when we see danger. The late Governor General appears to have looked upon the existing press laws of this Presidency as good materials to have available in case the necessity should arise for state interference with the press. Therefore, although himself the last person to think of acting under them, and withdrawing any newspaper license for attacks on the Government or its officers, he would not deprive his successors of the means of controlling the press if they should be disposed to use it. I fully participate in the feeling that it would be wrong to take any step calculated to tie up the hands of the Government hereafter, or to deprive it of any of its authority in such a matter. If there were doubt whether upon the repeal of these laws the Government could obtain the *registration* of new, when the occasion for interfering might arise, I should be the last to consent to

any abandonment of what had been gained. But none of these forms are necessary now, for, as is forcibly put by Mr. Macaulay, the Legislative Council has but to decide, and a law suitable to any emergency can be produced in a day. Instead, therefore, of the hands of Government being tied up, and its powers weakened by the course recommended, the repeal of the existing laws will be but a clearing away of the rubbish and preparation of the ground for any new edifice of legislation that the wisdom of future Governors may determine to erect. I have before said that it is the possible direction that may be given to the native press that I look upon as the source of evil to be guarded against, and that the existing press laws are not calculated to be of any use either in controlling this direction or in providing the necessary means of restraint when the Government may desire to interpose authoritatively to correct effects produced by this press. Looking upon these laws, therefore, to be inefficient, as they are inoperative, for any good purpose present or future, I assent without scruple to the proposition for their repeal, leaving future measures, so far as concerns the security and protection of the Government against the press, to be determined hereafter as circumstances may arise to call for legislation or other interference. It was resolved that the Act for the repeal of existing press regulations should contain provisions calculated to assist persons aggrieved in bringing offences of the press to trial according to the existing laws and in the established tribunals. For this purpose I understood it to be intended, first, to require the printers name and the place of printing to be entered in every book, pamphlet, or paper printed; also, secondly, to require that the name of the printer and publisher of every periodical should be delivered in under declaration to the magistrate, which declaration, or an *attested copy of it*, was to be received in the civil and criminal courts as evidence sufficient to fix the responsibility for any libel that might appear in the periodical; and, thirdly, to require a copy of every periodical to be forwarded to some office in Calcutta, Madras, and Bombay, (where the Supreme Courts are,) to be there forthcoming to be produced as evidence of the publication. This is essential, for the difficulty of getting witnesses from Agra and Dehli to prove publication there will otherwise operate to exempt libellers from all responsibility in the Supreme Courts which if they are British subjects ought of course not to be. The draft prepared by Mr. Macaulay provides only for one of these three points, viz., the declaration of the printer and publisher's names in respect to periodicals, but the other two are not less necessary for the security of individuals, and I would submit ought not to be omitted. I reserve for the discussion at the next meeting of Council the observations I may have to offer in respect to the particular provisions of the draft and the penalties by which the rules are proposed to be enforced. At present I have merely to remark that the forfeiture of *all* property for a second offence of printing and publishing, or causing to be printed and published, without declaration as proposed at the end of the second section, will be like making the crime a felony according to the antiquated rules of English law, which surely must be more than is intended.

Calcutta, 17th April 1835. (Signed) H. T. PRINSEP.

MINUTE by the Honourable A. Ross.

Minute by the Honourable A. Ross.

The reasons stated in the Governor General's Minute which induced him to propose the abolition of the existing regulations respecting the press, and the arguments contained in Mr. Macaulay's Minute on the subject, are to my mind decisive in favour of the abolition. I do not, with Mr. Prinsep, apprehend any danger from the native press in consequence of the abolition. On the contrary, I think the native press under a law which, leaving it free, provides for its conductors being known and responsible to the courts of justice for what they publish, is likely to aid greatly in preventing danger by exposing and counteracting the practice, known to be resorted to by ill-disposed persons in this country, of circulating seditious manuscript papers anonymously.

(Signed) A. Ross.

MINUTE by the Hon. Lt.-Col. MORISON.

Minute by the Honourable Lt.-Col. Morison, dated 25th April 1835.

I fully concur in the expediency of a new press regulation, considered as an enactment for rescinding another which has become obsolete in Bengal, and providing for the want of any such regulation at the presidencies of Madras and Bombay. I could wish, however, that the proposed draft should provide some means of applying a speedier remedy to the abuse of the press on any emergency when the Governor General might

be absent from his Council, or when there might be an urgent necessity for the government of any of the presidencies to act without the delay of a reference to the Governor General of India in Council. I think then that it should be declared that although it is meant that the offences of the press should in general be liable only to the cognizance of the courts of law, the Government will retain the power of instantly suppressing any publication, if it should at any time appear to risk the safety of the state; and it would appear but fair to the public that the powers which Government may intend to exercise in cases of emergency should be at once declared and understood. I therefore submit that a clause may be added to the proposed enactment to meet this object. Whether the strong opinions recorded by the late Sir Thomas Munro on the subject of the press in India be correct or otherwise, time alone can determine. I am, however, so deeply impressed with the wisdom and foresight of that eminent person, that I think his opinions on this subject deserve on the present occasion the greatest consideration.* What he most apprehended was the effect which would probably be gradually produced on the minds of the native army, and I confess that I am not free from the same apprehension. The native press in particular will not fail to furnish materials to interest the feelings of that army, and I am enabled to show from the accompanying copy of a native paper published at Madras that there would probably be a demand for such papers in the native ranks, if the expense of postage were not at present a bar to their transmission to regiments. If then the native press is to be free (as I conclude it is intended) and subject to no other restraint than the English, I would recommend that it should be made the duty of some responsible officer to watch its operations and be acquainted with all its proceedings. I submit these suggestions with the utmost deference, and beg to explain that my sole purpose is that we may possess at all the presidencies the immediate means of preventing evil results, without checking any useful operation of the press, but without the delay which might arise from being obliged to have recourse to the consideration and preparation of a legislative enactment, probably when too late. My suggestions, I am well aware, may be viewed as at variance with the spirit of the times, but they appear to me to be called for by the peculiarity of our position in this country, which I consider the main object to be kept in view. The press is already virtually free, and I am sensible that it must so remain, unless some great event should arise to render it manifestly necessary to place it under some new restraint beyond what is now proposed; but I am of opinion that the most likely mode of preventing the necessity of having recourse sooner or later to that measure will be to provide, in the first instance, that all printers and publishers shall be made clearly aware of the existence of the power inherent in the Government, of instantly putting a stop to the operations of any press, whenever it may become the vehicle of sedition or of discussions manifestly dangerous to the public tranquillity. This is a power which the Government never can relinquish, and I think it would only be just to ourselves and to all parties that there should not exist any grounds for misconception in so important a matter.

* See his minute of the 12th of April 1822

Carnatic Chronicle, No. 147, of the 3rd Sept. 1834.

Calcutta, April 25, 1835. (Signed) W. Morison.

Minute by the Governor General.

Minute by the Governor General, dated 27th April 183

Colonel Morison proposes the addition of a clause to the proposed press law declaring that the Government will retain the power of instantly suppressing any publication, if it should at any time appear to risk the safety of the state; and that this power shall be common to the Governments of all the Presidencies.

2. It does not seem to me that such a clause is either necessary or expedient.

3. The power of providing for the safety of the state is inherent in the Legislature and the Government of every country. It is not probable that the safety of the state would be endangered so suddenly by any operations of the press as not to afford time to the Legislative Council to apply a remedy; but if such an extreme case of sudden and imminent danger can be conceived, what Government would hesitate to protect itself until the Legislature of India could provide for the case.

4. To declare that such a power is retained, is not only unnecessary but would convey to the public and to the subordinate Governments a notion that occasions for the exercise of arbitrary power were expected, and that its exercise would not be deemed extraordinary. If I mistake not, our object is to subject the press exclusively to the laws, and to prevent the exercise of arbitrary power, which cannot be conferred consistently with any limitation to the effects of caprice or false alarm.

5. Were we to adopt Colonel Morison's proposition, the power of the Government over the press would be made by law more despotic than it now is. Our proposed

press law does not confer any additional freedom on the press either at Madras or Bombay, as to the Presidencies which enjoy already, the one by law and the other by the absence of law, the same degree of freedom that it is now proposed to extend to Calcutta, and one of them an entire irresponsibility. Any degree of liberty short of that which our law proposes to grant would be the imposition of restraint at two out of the four Presidencies, and throughout the territories subject to the Madras Government.

6. Colonel Morison also proposes that it should be made the duty of some responsible officer to watch the operations, and be acquainted with all the proceedings of the native press.

7. I think that in all our legislation we ought to be very careful not to make invidious distinctions between European and native subjects. As the proposed law now stands, it will be an act of grace, confidence, and conciliation towards all; and may be expected to produce the effect which such acts are calculated to produce. But if it were alloyed by enactments indicating distrust towards our native fellow subjects, the effect could not fail to be bad on their minds. We should be telling them that we calculated on their disaffection, and dreaded the effect of free discussion. Before we follow such a course, we ought, I conceive, to wait for proof that it is necessary. The native press has for years been as free as the European, and I am not aware that any evil has ensued. It is not certain that the effect of free discussion on the minds of the natives must be wholly and solely bad. It may in many respects be otherwise. It may remove erroneous and substitute just impressions. Along with equal legislation and the establishment of equal rights, it may serve to promote union with them. It may make the Government better acquainted with their feelings, and better able to provide for their wants and their happiness. Disaffection and sedition will operate I believe with more concealed weapons than an open and free press, under the guidance of responsible persons amenable to the laws, from which I do not apprehend that we have anything to fear, unless we must necessarily fear the progress of knowledge; but do what we will we cannot prevent the progress of knowledge, and it is undoubtedly our duty to promote it whatever may be the consequences. It is quite unnecessary to take any measures to watch the proceedings of the native press. They will soon bring themselves to our notice if they require any peculiar precautions. The present is not a new experiment. It is merely a continuance of one which has been practically tried without any bad effect for several years.

8. I am, therefore, of opinion that any restraint on the native press beyond what is imposed on the European would be injudicious; and that any restraint on either, beyond that of the laws, is not requisite. The Act proposed will be productive of good by giving general satisfaction and promoting knowledge. Admitting that in other respects its ultimate consequences cannot be with certainty predicted, I see no reason to anticipate that they must be injurious; and think it will be time to check what is in itself good when we see that it is likely to produce bad effects, and that we cannot do good with impunity; but if our rule in India is to come to that, we may be sure that we cannot long retain it. A tenure dependent on attempts to suppress the communication of public opinion could not be lasting; both because such a tenure must be rotten, and because such attempts must fail.

Calcutta, 27 April 1835. (Signed) C. T. METCALFE.

I entirely concur in the opinions expressed by the Governor General in the foregoing minute.

(Signed) A. Ross.
„ T. B. MACAULAY.

I beg to submit that it was not my intention to propose any legislative restraint on the native press more than on the European. It appeared to me that the operations of the former were more likely to pass unobserved by Government than the latter, and therefore that some arrangement for watching the progress and effect of those operations might be advisable in the one case which was not required in the other, but I did not mean to suggest, nor do I conceive it necessary, that any provision for this purpose should be introduced into the law which it is proposed to enact.

(Signed) W. MORISON.

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COPY

OF

OPINIONS, and REASONS for the same, entered in the Minutes of Proceedings of the COUNCIL of INDIA, relating to the VERNACULAR PRESS ACT, 1878.

Presented to both Houses of Parliament by Command of Her Majesty.

EXTRACT from the PROCEEDINGS at a MEETING of COUNCIL held on 30th May 1878.

THE despatch leaving the Act for the better control of publications in Oriental languages to its operation, but requesting that the Government of India will refrain from putting that part of the Act providing for a censorship into action, taking power by fresh legislation to suspend or abandon it, if deemed necessary, was approved.

On a division being taken, the following were the numbers (Mr. R. A. Dalyell not voting):

Ayes, 10.	Noes, 3.
Ayes, viz.:—	Noes, viz.:—
Mr. A. Cassells.	Sir E. Perry.
Hon. E. Drummond.	„ W. Muir.
Sir B. Ellis.	Col. Yule.
„ H. Norman.	
„ F. Halliday.	
„ G. Wolseley.	
„ H. Rawlinson.	
„ W. Merewether.	
„ R. Montgomery.	

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OPINIONS, and REASONS for the same, entered in the Minutes of Proceedings of the Council, relating to the VERNACULAR PRESS ACT, 1878.

I consider that the Vernacular Press Act is such a retrograde measure, so much opposed to the large and liberal policy which we have pursued in India for the last fifty years, and so likely to irritate the Natives by brandishing before them invidious distinctions of race, that I think it my duty to struggle to the utmost to get it expunged from the Statute Book.

Three questions arise upon the draft Despatch giving sanction to the Act, and it is desirable to keep them distinct.

(1.) Did any urgent necessity exist for passing this measure at a single sitting?

(2.) Is the Act in itself a measure that ought to remain a portion of the permanent legislation of India?

(3.) Under the sanction given by the Secretary of State to the telegram of March 13th ult. for the introduction of the Bill, is there anything to preclude the Secretary of State and Council *now* from giving full expression of their opinion as to the different clauses of the measure?

I need not labour the first point, for I do not think there is a single member of Council who asserts that there was any immediate danger to the State on the 14th March last which called for the setting aside of all the wise provisions which have been devised to secure due deliberation on important measures. The Act was founded on translated extracts from the Native newspapers, running over a period of eighteen months, and which from their seditious character it was thought might prove dangerous; but no immediate danger has been suggested by any one, and therefore, in the preparation of so difficult a measure as one concerning the relations of Government with the Press, full opportunity ought to have been afforded to the non-official members of the Legislature to consider the grounds on which the Government was proceeding. Still more should the express orders of Lord Salisbury in 1874 have been complied with: viz., that full and timely information of all important measures to be laid before the Council should be furnished to the Home Government. For the subject of restrictive regulations on the Press is much more a European than an Indian question; and the Council of India is a more competent body than the Council of the Governor-General to decide impartially on the restrictions that should be imposed on the free criticism of official acts. The unanimity in behalf of the present measure amongst Indian officers is much relied upon, but sensitiveness under a tropical sun to harsh, unjust, and often mendacious strictures in the Press amongst zealous and comparatively young officials is no more than might be expected. Under all despotic governments the disposition to shackle the Press has prevailed. Increased age, and experience of the little harm done by Press attacks when the measures of Government are sound in themselves, produce a more robust temperament, and a greater disposition to tolerate minor evils when they are the necessary accompaniments of larger benefits.

It will be observed also that the only two officers in high place in India who have formed their political convictions under the bracing climate of England, the Duke of Buckingham and Sir Arthur Hobhouse, were strongly opposed to this measure.

The Legislative Council of India on the 14th March last consisted of 16 members, 12 of whom were officers of Government, and the remainder Government nominees, but there was only one native member present. The unanimity of Council on such a subject does not carry much weight.

But, important as is the question of procedure adopted towards this Act, it sinks into comparative insignificance by the side of the main inquiry, whether the measure is one that ought to form a part of the permanent legislation of India?

If the statute is good in itself, and is necessary for the maintenance of the public tranquillity, it would be ungenerous to Lord Lytton's Government to bring forward prominently objections to his manner of doing what is right. The statute proceeds on three main principles:—

(1.) Power to demand security from newspaper proprietors not to publish articles likely to excite disaffection.

(2.) Establishment of a censorship.

(3.) Power to seize newspaper plant, &c. &c. after warning.

The Act is thus assimilated to the procedure adopted by the two Napoleons in France, and it incorporates the very stringent provisions of the Irish Coercion Act of 1870,—a temporary measure, passed to meet a temporary evil, and dropped by the present Government in 1874. But the new Indian Act omits the remedies against any abuse

of authority, which the Irish statute carefully provided. It must be admitted that no Imperial legislator could forge a more powerful weapon for extirpating an obnoxious Press.

Now I am not prepared to assert that no amendment of the law of India with respect to press offences is required. I cordially supported Lord Salisbury when he called the attention of the Government of India to articles in the Native Press justifying the attempted murder of Col. Phayre by the Gaekwar. If the present law is not sufficient to meet such a case, it ought to be strengthened. And some simple summary procedure, with petty fines, coupled with the exaction of moderate security from every publisher of a newspaper, would, in my opinion, be amply sufficient to correct all the abuses now brought to our notice by the Indian Government. An excellent legislative procedure is to be found in the complete success of the measure which was passed for repressing acts founded on folly and vanity like that of the boy Oxford. For what is the Native Press? What is its influence? What is its circulation? We have ample means in this office for answering these questions. I have had a return prepared which shows that the circulation of this press is most insignificant in point of numbers. In a population of 240 millions Dr. Birdwood calculates that the total circulation of all these papers is between a hundred and a hundred and fifty thousand. And this, be it observed, is a weekly circulation, and therefore does not equal one-fifth part of the total weekly circulation of a single London newspaper.

The writers, for the most part, are distinguished neither by ability nor by position in society. Indeed, some of the most offensive articles have been traced to boys at school. The only native gentleman who has given an opinion (and that a very hesitating one) on the act,—the Máharája Sotindra Tagore,—says "educated natives do not even know of the existence of most of these papers. It is, however, I believe, a known fact that much of this class of writing proceeds from folly and a species of braggadocio rather than anything else." This last remark I consider to be a most just piece of criticism. By granting freedom of the press to a population for whom we have opened for the first time the gates of knowledge, we have as it were placed edged tools in the hands of children, which they are using recklessly, not knowing the danger they may cause. Sedition is not at the bottom of their movements, but ignorance. But, it is said, systematic vituperations of the Government, even if not guided by seditious motives, when addressed to the ignorant masses, may have most pernicious effects. Have they produced any such effect? This is denied in emphatic terms by the most strenuous supporters of the bill, by Sir Ashley Eden and others. If then, as the case is, it is only a future and not a present danger that is anticipated, I maintain that the occasion has not arisen for applying such a violent and exceptional measure as the Irish Coercion Act.

It must be observed that we are called upon, and the Legislature of India was called upon, at a moment's notice, to reverse the policy which has prevailed in India for the last fifty years. No question was ever more deliberately decided, or by men of higher mark, than that of the establishment of a Free Press in India. It is a very grave question, upon which statesmen may well differ. Logically there would appear to be great inconsistency in principle between a despotic government and a Press permitted to criticise and abuse every act of government. Some of the ablest men in India, Sir Thomas Munro, for example, urged in the most forcible language in 1822 the propriety of shackling the Press. But all arguments founded on such views were fully weighed and considered by the Government of India in 1835, and the conclusion arrived at was that it was wise and expedient as well as generous to remove all restrictions from the Press, native as well as English.

Freedom of the Press did not originate, as is sometimes supposed, under Sir Charles Metcalfe in 1835. It had grown up spontaneously under the Government of Englishmen, accustomed to the expression of free thought at home; and although many restrictions existed in Indian law for curbing the Press, they had for many years fallen into disuse.

What the Indian Government did in 1835 was this: Finding that the Indian Press was practically free, and that in certain parts of India restrictive provisions existed on the statute book which enabled Government to suppress at will any obnoxious newspaper, and that these provisions were never acted upon, they determined on full consideration to remove all these restrictions, and the celebrated law of 1835 was passed.

The very same arguments that are now adduced in behalf of the present legislation were brought forward then, and were deliberately overruled. It was said that although the English Press might not need a curb, the Native Press was under different conditions, and might at any time cause great danger to the State by breathing disaffection and sedition amongst the ignorant masses.

Colonel Morison, a member of the Government of India, proposed the addition of a clause declaring that the Government will retain the power of instantly repressing any publication if it should at any time appear to risk the safety of the State.

How did the great men who then swayed the Government of India deal with these views?

Lord Metcalfe said:—

"I think that in all our legislation we ought to be very careful not to make invidious distinctions between European and Native subjects. As the proposed law now stands it will be an act of grace, confidence, and conciliation towards all, and may be expected to produce the effect which such acts are calculated to produce. But if it were alloyed by enactments indicating distrust, it could not fail to be bad on their minds. We would be telling them that we calculated on their disaffection, and dreaded the effect of free discussion. Before we follow such a course, we ought, I conceive, to wait for proof that it is necessary. The Native press has for years been as free as the European, and I am not aware that any evil has ensued. It is not certain that the effect of free discussion on the minds of the Natives must be wholly and solely bad. It may in many respects be otherwise. It may remove erroneous and substitute just impressions. Along with equal legislation, and the establishment of equal rights, it may serve to promote union with them. . . . . Disaffection and sedition will operate, I believe, with more concealed weapons than an open and free Press, under the guidance of responsible persons, amenable to the laws,—from which I do not apprehend that we have anything to fear, unless we must necessarily fear the progress of knowledge. But, do what we will, we cannot prevent the progress of knowledge, *and it is undoubtedly our duty to promote it, whatever be the consequences.*

"I am therefore of opinion that any restraint on the Native press beyond what is imposed on the European would be injudicious, and that any restraint on either beyond that of the laws is not requisite."

Again, "if restrictions should be necessary to ward off danger from the State, they may be imposed and enforced instanter." But "the existing restrictions" (though less stringent than those of the new Press Law) "leave room for the exercise of caprice on the part of the Governments in India. One Council or one Governor may be for leaving the Press free, another may be for restraining it. . . . . Any one connected with the Press might be any day subjected to arbitrary and tyrannical power."

What said Lord Macaulay as to the necessity of retaining on the Statute Book arbitrary powers to fetter the Press?

"If peculiar circumstances should arise there will not be the smallest difficulty in providing measures adapted to the exigency. No Government in the world is better provided with the means of meeting extraordinary dangers by extraordinary precautions. . . . . Possessing, as we do, the unquestionable power to interfere, whenever the safety of the State may require it, with overwhelming rapidity and energy, we surely ought not in quiet times to be constantly keeping the offensive forms and ceremonial of despotism before the eyes of those whom, nevertheless, we permit to enjoy the substance of freedom."

These arguments prevailed over the fears entertained at the time by Mr. Thoby Prinsep and Colonel Morison, and the Government of India were unanimous in passing the Act which established freedom of the Press in India.

I should only weaken the force of these arguments if I attempted to add to them; and I only wish that space would have allowed me to set out these valuable minutes in extenso.

But it will naturally be asked, what has occurred during the last 35 years since the above observations were made? What has been the result of this grand experiment? I maintain, unhesitatingly, having watched it for more than 30 years, that good has greatly preponderated over evil. The preamble to this new Statute states that the Native newspapers contain matter likely to excite disaffection, and the Act therefore was necessary to maintain public tranquillity. But the framers of the measure of 1835 clearly contemplated that danger to the State might ensue from seditious writings in the Press? And what was the remedy they proposed. Instantaneous action on the part of the State. But they condemned, in the forcible terms I have quoted above, the retention on the Statute Book of any such permanent legislation as the Act now before us.

If then any danger did exist at the present time from the excesses of the Press, I should willingly assent to the course indicated by Sir Charles Metcalf and Lord Macaulay,—a course adopted by Lord Canning during the mutiny, and always pursued in similar cases by the British Government; but I should condemn unhesitatingly an

enactment that held out a standing menace to every writer who might excite the displeasure of Government.

I have not the slightest fear of Lord Lytton using the despotic powers conferred by this Act improperly. On the contrary, I have never known a Governor General animated by more liberal principles in behalf of the advancement of Natives and the promotion of knowledge; and I know personally that for two years past Lord Lytton has been occupied in elaborating a great measure, which, I humbly think, is the only basis for continued good government in the future, namely, the association of Natives with ourselves in high office under the State.

But I say with Lord Metcalf, I know not what Governor General may succeed Lord Lytton. I have personal reasons for knowing what action a Governor General may take when armed with despotic power, if a newspaper article displeases him. I have been induced by the present inquiry to look back into Hansard; and I find in 33 Parliamentary History, 1313, an example of a Governor General being so horror-struck with a harmless squib that appeared in a London paper, that he succeeded in persuading the House of Lords to commit the poor printer and proprietor to Newgate for three calendar months, and to fine them 50*l.* each. The newspaper was the Morning Chronicle, and the editor was my father.

The case, in my opinion, for a stringent Press Act, completely breaks down; and although I have arrived from long experience at the conclusion that the abuses of the Press are best corrected by the Press itself, and that it is generally wise on the part of Government to abstain from any crusade against it, I am ready to admit that a more simple remedy than that afforded by the present article in the Penal Code may be required. It is not an easy task to frame such a law; for the principal offensiveness of the Native Press consists, as the Duke of Buckingham has well pointed out, in their statements of unpalatable truths in strong language. Still, no doubt, a satisfactory measure could be passed, after full communication between the Home Government and India.

But the immediate practical question for the Council is, what should be done now?

I believe that many of my colleagues may agree with much that I have said; but they may think that after Lord Salisbury gave his assent by telegram on the 13th March to the introduction of this measure on the following day, his Lordship, and much more his successor in office, is precluded from expressing any dissent from the main principles of the Bill. If this were so, it would be another and most glaring example of the evils of governing India by telegraphic communications between the Viceroy and the Secretary of State. For what does it amount to? A retrograde and ill-conceived measure, injurious to the future progress of India, and inconsistent with all our past policy, is to be allowed to remain permanently on the statute book, because at a moment of supposed urgency, when no consideration of the subject was possible, the assent of the Secretary of State was, as I may say, extorted by telegraph. It is impossible, in my opinion, for any Secretary of State to withhold his assent from any action that the local authorities on the spot may deem urgently necessary for the safety of the State; and Lord Salisbury could not do so on the 13th March last. Now that the whole case is before us, and that we are given a full opportunity for considering what the true interests of India and the generous principles laid down by our great predecessors require, I maintain that the decision of the Secretary of State should be passed solely with reference to these considerations.

When the Governor General states that the increasing sedition of the Press was distinctly provoking to rebellion, and that at that moment the Vernacular Press was specially dangerous, who could tell in this office or in this country what emergency was at hand, what insurrection was on the point of breaking out? No one would have been justified in advising the Secretary of State to withhold his assent at such a moment of possible danger. When the telegram of the 13th March arrived in this country Lord Salisbury circulated it amongst such members of Council as were at office. Only two remarks were made,—the one highly approving of the measure, the other suggesting that the application of Napoleonic Press laws to India required grave consideration.

It appears to me to be quite open to the Secretary of State to say now, when it is apparent that there is no pressing danger to be apprehended, that the Act ought not to remain permanently on the statute book; and that as legislation must be resorted to in order to extinguish the censorship created by the present law, opportunity should be taken, in communication with the Home Government, to frame a Press Law of less stringency.

I have argued this case with great earnestness, because I consider that this enactment will not only be most unpopular with the natives of India, but that it is a decided step

backwards in the large and liberal policy which we have deliberately adopted as our system of government. Conscious of the rectitude of our intentions, and strong in the possession of our power, although the forms of constitutionalism do not and cannot exist under an Asiatic Government, we concede to every dweller under our rule the greatest boon that civilized man can possess, the power of freely expressing his opinions. This boon is thoroughly appreciated by the inhabitants of India. It is also of inestimable benefit to ourselves; for, ignorant as we are, and necessarily must be, of much that is seething in the native mind, of suffering that our most carefully devised institutions may cause, of grievances never uttered to official ears, an unshackelled Native Press, with all its shortcomings and all its imperfections, is the only vehicle for affording the information so indispensable to good government.

It is, in my opinion, the duty of a member of Council who entertains such strong convictions on the subject as I do fully to express them even to weariness. For I must observe, in conclusion, that the principal danger in our government of India appears to me to arise from the instability of our policy.

We are governing the most conservative people in the world, and we are continually irritating them with sudden changes.

The hastiness with which decisions are arrived at without the least reference to former deliberations and decisions is amazing. Power over Indian institutions is vested in the hands of one man, or of two or three men, and a telegraphic communication between the Viceroy and the Secretary of State may change in a single day, as we see in the present case, the policy that has prevailed for half a century. But the holders of power in India are a very transitory body; there is a complete change of administration every five years. In this country the average tenure of office by a Secretary of State does not amount to three years. In the 20 years that have elapsed since the passing of the Act of 1858 we have had at least seven Secretaries of State. It is only in some body like the Council of India that any stability of purpose, or knowledge of the past policy of Government, can be found. The constitution of the Council was, in my opinion, much weakened by the 32 & 33 Victoria, c. 97, which passed through Parliament without discussion; but it still remains as a body of independent and experienced men, entirely removed from the sphere of party politics, who are enabled to devote their whole lives to the very difficult problem of the Government of India, and to speak out what they believe to be the truth.

E. PERRY.

30th May 1878.

DESPATCH ON THE PRESS LAW.

I DISSENT from this despatch, because it does not sufficiently express disapproval of certain provisions in the Press Act.

In the first place, a despotic law of the kind is only to be justified by some imminent risk or danger (as in 1857), and then only as an exceptional and temporary measure. No ground is shown for the apprehension at the present time of any such danger. India was never quieter or more secure; and, even under the pressure of new taxation, was never more amenable to the Imperial power. The Eastern question only served to evoke manifestations of dislike towards Russia; and even our unfortunate relations of late with Caubool failed to elicit sympathy with the Ameer. There was absolute tranquillity throughout the land. The thunderbolt startled the nation, falling as it did on the Press from a serene and cloudless sky.

The evils apprehended from the Press are all prospective and possible, nothing more; not present, actual, imminent. So says Sir Ashley Eden, a staunch advocate of the measure:—

"The vernacular press had no standing or influence on native society; no one believed it, no one trusted it, no one was led by it."—*Durbar speech.*

"There was no sympathy between the people and the press."—*Demi-official letter to Viceroy.*

"Although the vernacular papers in Bengal do not represent native opinion, they have many of them a large circulation, and by constantly publishing wilful and deliberate falsehoods regarding the acts and motives of Government, they will, sooner or later, do much harm."—*Letter dated 16th February* 1878.

Dr. Thornton (Punjab Representative) in his speech,

"confidently asserts that the writers of the seditious articles, of which we complain, no more represent the real feelings of the people than Dr. Kenealy may be said to represent the true sentiments of Englishmen."—*Speech in Council.*

So also Mr. Bazett Colvin (Representative from the North-Western Provinces) said:—

"The native press has, perhaps, nowhere allowed itself greater license than in that part of the country in which I have been employed. . . A portion of that press has hitherto applied its powers to little beyond inculcating hatred and distrust of the existing Government, to fostering class animosities, and to attacking (often, I fear, from no very worthy natives) public and private individuals. It is fortunate that its influence is not equal to its ill-will, as the number of people who read newspapers in the North-Western Provinces is still very small."*—*Speech in Council.*

In fact nothing is more frequently or emphatically reiterated throughout the evidence than the impotence of the press, even where it is most strongly characterized by misrepresentation and disloyalty. Whence then this sudden scare? and why this telegram of danger which induced the Secretary of State, without the opportunity of even consulting his Council, in one single day, to sanction a measure reversing the policy of 40 years?

Had any reasonable presumption of danger been established, no one could have objected to a law of even greater stringency; but then it should have been exceptional, and enacted only for a time.

In its normal condition, and as such at the present time, the Government of India stands in little need of such despotic power. The press no doubt is often puerile, and sometimes (in a political sense) licentious. Its attacks upon the Government have been frequently characterized by unscrupulous perversion of the truth, and in the last few years (especially in the Bombay Presidency) sometimes by articles of downright disloyalty. There must be a limit to such hurtful misrepresentation; and I quite agree with Sir George Campbell that the Government should have in its hand a more certain and summary curb. For this end, the demand of security may be a reasonable and salutary measure. But the power of forfeiture, and still more the closure of a press, instead of being left to the arbitrary fiat of the executive, should be confided to an independent tribunal. There is no excuse for constituting Government the final and irresponsible judge in its own case. Without going this length, it would have been easy to improve the law; to have laid down the limits of legitimate discussion, and constituted a judicial referee or court, which, after opportunity given the accused for explanation, should have been empowered to decide whether those limits had been transgressed. A short and effective procedure would have obviated the eclat and other evils of protracted trial. And all this might have been accomplished by constitutional checks, without impairing the reasonable liberties and independence of the press.

Nothing of the kind has been done. The Gordian knot has been rudely cut; and the Press, reduced to absolute subservience, is thus shorn of its virtue as an independent organ for the exposure of abuses, the discussion of remedial measures, and the setting forth of native feeling. However carefully watched by the Supreme Government, the attitude of the Local authorities, wherever impatient and nettled by personal strictures, or intolerant of native sentiment and prejudice, will suffice to crush by anticipation free writing, and thus emasculate the press. I submit that, with the view of promoting enlightenment and progress, creating a healthy public opinion, interesting the people in matters of internal administration, and thus of gradually educating them to self-government in their own affairs, it is for the good of the British Government, no less than for the well-being of the people, to foster a free and independent Press. The Government has deliberately cast aside a valuable help, and the most effective means for elevating and strengthening the national mind.

A further, and to my mind a fatal, objection, is that a law which fetters the Native, and exempts the English press, is based on hurtful principles. The distinction is invidious,

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* My own experience, as for many years, while Lieutenant Governor, a daily reader of these same papers, is very different, and so is the evidence of the yearly Administration Reports of the North-Western Provinces. I quote that for 1871. "The intellectual progress resulting from reading these papers is not in itself "unimportant. There is, as a rule, in the Native Papers nothing offensive to morality or good taste; and "there is much, both in the original matter, and still more in what is taken from the English press, that "must be improving and enlightening to the reader."

So in 1873. "As a rule the tone of the native press is fair and loyal. . . There are indications of the "beginning of what may hereafter grow into a healthy public opinion."

Again in the report for 1873–74, (compiled under Sir J. Strachey,) published in 1875, we have the following testimony in favour of the Press:—"On the whole the Native Press of the North-Western Provinces "exerts an influence for good. Sir W. Muir acknowledged the assistance which Government has not un-"frequently received in the detection of faults and correction of abuses." "It must also be added that the "Native Press in the North-Western Provinces is almost always on the side of loyalty and morality."

The subsequent annual reports up to the present time contain no remarks in abatement of this favourable opinion. I acknowledge thankfully the aid which for six years I received from the Native Press in the administration of the North-Western Provinces, an aid which it would be vain to look for under the new regime, from a dependent press afraid to speak out plain and unpalatable truths.

because tending to perpetuate the sentiment already (rightly or wrongly) felt, that our administration is partial and exemptive of the European. It is gratuitous, for any measure needed in respect of the native papers is at least equally needed in respect of the English. The Native press (as shown by the evidence now before the Council) is little heeded, its information and authority being notoriously slender and imperfect. The English papers, as the organs of the ruling class, are clothed with authority, because their utterances are supposed to emanate from persons well informed, and to some extent at least behind the scenes. Wild and incautious statements, and discontented representations, are therefore doubly dangerous when made in an English paper, or copied therefrom into a Native paper. More suspicion, jealousy, and distrust, especially at native Courts in India and on its borders, and more injury to the British Government, may thus be caused by a single incautious article in an English newspaper, than by the whole Native press together. I could name many instances, if it were expedient to do so. An able and experienced officer, Mr. Jones, Commissioner of Hydrabad, says :—

"It would not be difficult to adduce from leading English papers, articles far more likely, in my judgment at least, to imperil our rule, than anything any Native editor ever wrote. Native chiefs must be, and are, most sensitive to charges of disloyalty, and to threats of steps to be taken on behalf of British interests."

Again, not only in our own territories, but also in native States, the study of English is spreading like wildfire. Confined to no class, it embraces the partially enlightened, as well as those who have advanced to higher scholarship. And if there did exist danger among the ignorant classes, from the spread of political discussion, it would be precisely among the growing body which, with a smattering of knowledge, are readers of the English and Anglo-Indian papers. Whatever force lies in the distinction drawn between the danger apprehended from those who read English and those who read only Native papers, the distinction itself, especially at the great political centres, is daily diminishing, and the legislation built upon it cannot be maintained in permanence. Are we then to close our Schools and Colleges, and retrace our steps into the security of ignorance? Those are at any rate logical in their reasoning who support the new legislation (as has in fact been done by a high Functionary in the correspondence now before the Council) on the ground that "we have already gone too far in the direction of so-called progress" and that "we have carried State education too far." Men who write thus are at least consistent in their advocacy of this Act. But such happily is not the policy of the Government of India, with its grand traditions of a Thomason and Canning. How can we then with one hand encourage education and the spread of knowledge, and with the other deliberately close the openings which admit the light? At any rate, as English is fast becoming the *lingua franca* at the centres of political life, we must perforce yield to the conclusion that whatever precautions may be deemed necessary in respect of the native Press are equally required for the English.

I think that if such considerations had been presented to the Government of India, we might reasonably have expected that they would have seen their way to the enactment of a more liberal and equal law; a law which, while giving ample power to curb the press, should have done so without reducing it, in times of peace and tranquillity, to be the mere creature of Government, subsisting at its word and will.

It may be said that these opinions are not to be put in competition with those of men immediately responsible for the peace of India, who are watching the prognostications all around them, and have their hand on the helm of the State. I can only reply that I held the same views when a Member of Lord Northbrook's cabinet; and, on the issue being raised at a time when Government was attacked, during the Baroda trial, with greater virulence and misrepresentation than at any subsequent period, that I then stood by them in my place in the Governor General's Council.

In conclusion, I must add that the time selected for this measure is singularly inopportune. I have been told, by one who has conversed with them, that the administrators of Central Asia were puzzled by our free press in India, which was in fact a standing proof of our confidence in the people. We have now, in abolishing it, cast a slight upon our own administration, and created the impression that we distrust our Native subjects, just at the moment when our free and equal laws, and our reliance on the loyalty of India under them, might well have been our special boast. When we were on the point of paying that loyalty the highest tribute in our power, by calling on the Native soldiery to stand side by side with our own in the defence of British interests and maintenance in the south of Asia of the Queen's supremacy, that very moment has been chosen as the time to introduce the arbitrary rule of Central Asia.

30th May 1878. W. MUIR.

There is much that is good in the tone and sentiments of the Despatch, but I cannot accept it as adequate in regard to the substance of the measure, whilst it quite passes over the singular manner in which the Act was carried through.

Doubtless, early action in check to the seditious tone of a part of the Native Press was necessary; and experience might have proved such action to demand a modification of the law.

This is not a modification of the law. It is a suspension of the law. Martial law has been defined by a high authority to be the will of the General commanding. The Press-law under this Act is practically the will of the Governor-General.

The Viceroy urges that persons who regard the policy of this law as retrograde will be uninformed as to the facts, and without knowledge of the people.

The members of this Council can hardly be so characterized. Whatever individual members may think of the necessity of the Act, is there one who doubts its being retrograde?

Let us at least get rid of disguises. They are so rife in these papers that their existence alone would suffice to raise doubts of the quality of the measure, were that otherwise less disputable; *e.g.*, we are told that the object of the Government is not punishmeut but prevention. Does our law hang then because the Legislature likes people to be hanged?

Again, we are told that the new Act does not touch the liberty of the press, bnt only the licence of the press. The speeches in this tone at the Legislative Council in support of the Bill contain hardly anything that might not have been honestly adopted by an Austrian governor of Lombardy, *i.e.*, by the agent of a Government that was intolerable to the best class of its subjects.

There are two decent ways of governing a dependency like India.

There is the Dutch way; anyhow, as it used to be when I saw it. This looks, first of all, to the remittance home of an ample surplus; it cares little or nothing for what we call moral progress among the people; they are by no means ill treated, but are treated as children, or as the serfs of a tolerably good-natured lord; there is never a pretence of letting them forget that they are the conquered race. Politeness to the white man, and sometimes hospitality, are exacted; tidiness of cottages and fences is enforced. It is not a bad system as it impresses a stranger. Our own results are apt to impress him by no means so favourably. Yet our ideal at least is the nobler one. Like most things English, it has grown out of a strange compost of events and influences; but the result has been for many years past a Government as sincere and zealous in its desire for the benefit, progress, and enlightenment of the people who have been committed to its rule, as ever existed on the face of the earth; a Government which has steadfastly (in the apt phraseology of the Despatch) sought to confer benefits upon Her Majesty's subjects in India by the establishment of institutions more or less resembling those of this country. This has been our course, say, roughly, since the renewal of the Company's Charter in 1814, or at any rate for half a century past. It is a rash and questionable thing suddenly to change this course. It is too late to take up the Dutch system; and if we are going to try a little of both, grief only can befal us.

It is vain to say, as we have heard it said, that this measure will leave you all the good of a free press without the evils. That is not in the nature of things. If it becomes really a question between a free press and our hold of India, I am certainly not going to say "Perish India!" but quite the opposite. There has, however, been no proof that the alternative is before us now. If the time is to be called a time of crisis in India because of the Russo-Turkish war, you will never again be out of "crisis." A new network of sensitive electric nerves is spreading over the face of the earth. We shall never again have peace in the sense of the past.

Most of the offending paragraphs quoted by the Government of India are indeed very unpleasant reading. But a considerable proportion of these are only, as the Duke of Buckingham has said, the utterance of unpalatable truths in strong language. It is not good for us that the utterance of those truths should be suppressed. It has been said in this discussion that a free Press is the correlative of a Parliament, and that the one has no possible root without the other. If there is an element of truth in this, there is at least as much in the view that a free Press may be the needful substitute for a Parliament where a Parliament is impossible.

Some, again, of the passages cited are really, as the Despatch says, intolerable; full of spiteful and seditious falsehood; and, if they have no deeper root of malignity, are at least, according to Lord Lytton's happy comparison, like the acts of mischievous urchins who lay stones on the rails before a train. But the freedom of the Press would be an absurdity in any country if it were inconsistent with the restraint and punishment of such

utterances. There *is* a just distinction between the Liberty of the Press and License. But what some supporters of the Act, both in India and in the Council, seem to me to have overlooked is that the line between these must be drawn by *Law*, and its transgression judged by a regularly constituted Court. Where the judgment is arbitrary, and in the hands of the Executive, it is idle to talk of Liberty of the Press. If the Law as it exists prove unworkable, let it be amended. No one here has supported the view that the only course open to the Government was this sudden and undebated countermarch of the whole course of British policy in regard to this important matter.

I now desire to say something as to the manner in which the Act has been passed. Allusion is made in the papers to the exhaustive discussion which the measure had undergone. I find no such exhaustive discussion in the proceedings of the Legislative Council. The votes and opinions there recorded are all on one side, and unanimous in favour of the measure. I can only marvel at this unanimity in the discussion of a question, not only of great moment, but of admitted difficulty, and the issue of which was to be a reversal of the policy of half a century. There is certainly no such unanimity at the Council table here on this question!

And surely if ever there was a case,—not a financial one,—which demanded calm review by a distant authority, this was such an one. There was no real crisis. In a time of pressing danger, interference would be much to be condemned. The pilot should be left to himself, receiving no orders, with as little advice, and as much help, as possible. But apart from such a time, a matter like the present is precisely one in which it is very possible for those on the spot to misjudge the perspective of facts. To change the policy of several generations on a matter so important without full deliberation in form, and without giving ample time for consideration by the Secretary of State in Council, would need the clearest of reasons in justification. We should have expected at least one good reason. In lieu there are three reasons alleged, but I cannot think that there is a good one among them.

In the Legislative Council, the member who introduced the measure said, that "the "ordinary process would have been inexpedient on the ground that it might have given "rise to agitation, and during the period which would have been occupied in passing the "bill, might not improbably have intensified the evils which the measure is intended to "repress."

In the Despatch from the Government of India haste is justified by "the excited state of the Indian bazaars, in consequence of the war in Turkey."

In H. E. the Viceroy's telegram, the Secretary of State was told that if legislation did not take place immediately, it would not be carried out this year; for, although Government would not break up so soon, the Viceroy himself was obliged to leave Calcutta on the 18th of March, and they could not legislate on such a matter at Simla. "We have accordingly" H. E. says, "prepared a bill, and I propose to pass it at a single sitting, on the plea of urgency, which is not fictitious, afterwards reporting to you our proceedings in detail."

Here let me remark, by the way, that even if one or all of these reasons were adequate (which cannot be admitted) for suppressing the ordinary intervals between the readings of a Bill, they have no bearing whatever on the still more serious suppression of all confidential discussion of this grave question with the Secretary of State in Council for the space of *two years** during which the proposed measure was under consideration by the Government of India.

But further, in the proceedings of the Legislative Council remark is made by one speaker on the extreme shortness of the notice given to the non-official members, even as to the intention to bring in such a Bill, as well as on the very scanty interval afforded for considering its provisions.

Moreover, when the Viceroy's minute and other important papers were circulated to the provincial Governments, it would seem that Sir Arthur Hobhouse's very able minute in deprecation of such a measure as has now been passed, was not communicated to them. This, very likely, may have been oversight, owing to intermediate occurrences. But the general impression produced by the facts is that it was not so much agitation of the public mind that the Government of India desired to avoid; it was independent discussion.

The measure, then,† I urge in conclusion, is not good in itself; that is to say, it is a

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* Sir A. Hobhouse's minute is dated August 1876.

† This Dissent deals only with the measure as it affects publications to which a seditious or disloyal tone is ascribed. The treatment of personal libel or menace is not the important branch of the subject, nor is it that which moved the Government of India in its course of action.

suspension of law, and a revolution in policy, without proof, without trial, whether the ordinary process of law, with or without amendment, would not suffice to check the pernicious tone adopted by certain Native papers. And the measure assumes an aspect which still less commends itself, in the light of the unusual circumstances which have attended its enactment; circumstances calculated to bar discussion, even in this Council, till too late.

It has been said in Council that to veto the Act would be fraught with political danger. No one of those members who have expressed disapproval of the measure has suggested such a step. It is impossible; the deliberate action of the Government of India has left no choice, no power to counsel rejection, where eminently there ought to have been such choice and power. We have indeed been placed in a difficulty by the assent which Lord Salisbury, under the pressure and urgency of the Viceroy's telegram of 14th March, accorded by telegraph; but the difficulty arises from no act of ours. Even in this position of affairs some of us ventured to think that the Despatch, without going back from Lord Salisbury's assent, might have noticed more distinctly the singularity of the course taken in the presentation of the measure, might have been still more cold in its review of the measure itself, and might have suggested a positive limit of time to its operation, a modification which might have been introduced along with that as to the censorship which Lord Cranbrook's draft actually enjoins.

One word more. History will easily afford instances of privileges, such as are in question, too hastily conceded; perhaps the older history of this very matter of the Indian Press affords one of these. But there are also abundant examples of the deplorable consequences of attempts to retract such privileges after they had been conceded. And I cannot remember any instance in which a Government making such a retractation has not in the end had cause to rue the fact.

May 31st, 1878. H. YULE.

I desire to place on record my reasons for not voting in regard to this Despatch. Though I am of opinion that the Act itself is in many respects objectionable, that the period selected for bringing it forward was unfortunate, and that the exceptional course adopted in passing the bill through the Legislative Council, in Calcutta, was unnecessary, I did not think that the merits of the measure were any longer a proper subject of discussion, as the sanction of the Secretary of State had been obtained, by telegraph, before the bill had been brought forward. I was not, therefore, prepared to agree with such a modification of the draft despatch as that suggested by Sir Erskine Perry, but I felt that in confirming the sanction which had been already accorded to the measure, it would, in my humble judgment, be very desirable to allude to the unnecessary suspension of the Standing Orders of the Indian Legislature which had taken place. As I believed that this was also the general feeling of the Council, I ventured to suggest that it should be put to the vote whether a paragraph, in this sense, should be added to the draft despatch. As the only vote taken was whether the despatch, in its present shape, should pass or not, I refrained from voting.

4th June 1878. R. A. DALYELL.

LONDON:
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EAST INDIA (NATIVE PRESS).

COPY OF CORRESPONDENCE

BETWEEN

THE GOVERNMENT OF INDIA

AND THE

SECRETARY OF STATE FOR INDIA

ON THE SUBJECT OF

Act No. IX. of 1878,

"An Act for the better Control of Publications in Oriental Languages."

Presented to both Houses of Parliament by Command of Her Majesty.

LONDON:
PRINTED BY GEORGE EDWARD EYRE AND WILLIAM SPOTTISWOODE,
PRINTERS TO THE QUEEN'S MOST EXCELLENT MAJESTY.
FOR HER MAJESTY'S STATIONERY OFFICE.

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CONTENTS.

Page

Telegram from the Viceroy of India to the Secretary of State, dated 13th March 1878, stating the urgent necessity of early and stringent legislation for the better control of the Native Press, and sketching the heads of a Bill proposed to be introduced into and passed at a single sitting of the Legislative Council of the Governor General - - - - - - 1

Reply Telegram from the Secretary of State to the Viceroy, dated 14th March 1878 - - - 2

Despatch from the Government of India to the Secretary of State, dated 30th March 1878, transmitting—
(1) Act No. IX. of 1878, "An Act for the better control of publications in Oriental languages"; 2
(2) Statement of its objects and reasons; - - - - - - - 6
(3) The Debate in the Legislative Council - - - - - - - - 8

Despatch from the Government of India to the Secretary of State, dated 18th April 1878, stating the reasons which induced that Government to pass the above Act, and forwarding papers bearing on the subject - - - - - - - - - - 29

With a notification extending the said Act to the territories subject to the jurisdiction of the Governments of Bombay, Bengal, North-Western Provinces and Oudh, and of the Punjab, respectively - 75

Further Despatch from the Government of India, dated 25th April 1878, transmitting copy of the Instructions issued to Local Governments, enjoining caution and requesting that no warning be given or penal action be taken under the above Act without the previous sanction of the Government of India - - - - - - - - - - - - 76

Despatch from the Secretary of State to the Government of India, dated 31st May 1878, reviewing the foregoing Papers - - - - - - - - - - - 78

COPY OF CORRESPONDENCE, &c.

COPY of TELEGRAM from THE VICEROY, CALCUTTA, dated 13th March 1878.

THE increasing seditious violence of the Native Press, now directly provocative to rebellion, has been for some time pressed on our attention by the Local Governments, who, except Madras, which has no Vernacular Press of any importance, all concur as to necessity of early and stringent legislation. This is also the unanimous opinion of Council. We have for some months been contemplating repressive action, but, in opinion of my own and the other Governments, the language of the Vernacular Press, at all times mischievous, is specially dangerous now, when Native community believes our power seriously weakened by events elsewhere. It is thus essentially necessary for Government in interest of public safety to take early steps for checking spread of seditious writing. While need for legislation is urgent owing to feeling of Native community, opportunity is also peculiarly favourable owing to feeling of European community: generally felt that seditious efforts of Vernacular Press, if not promptly repressed, will, under peculiar circumstances of present time, continue rapidly to increase. But if legislation did not take place immediately it would not be carried out this year; for, although Government will not break up so soon, I myself am obliged to leave Calcutta on 18th March, and we could not legislate on such a matter at Simla. We have accordingly prepared a Bill, and I propose to pass it at a single sitting on the plea of urgency, which is not fictitious, afterwards reporting to you our proceedings in detail.

If measure becomes an accomplished fact, declared by us urgently necessary in interests of public safety, it will probably be accepted with far less objection than if it had formed subject of previous discussion.

Our Bill is restricted in its operation to publications in Oriental languages; its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts wherever the Governor General in Council so directs. Its object is preventive rather than punitive. The system of check it establishes in the case of newspapers in Oriental languages published in British India is as follows:—

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond, binding himself not to print or publish in such newspaper anything likely to excite feelings of dissatisfaction to the Government, or antipathy between persons of different races, castes, religions, or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Second.—If any newspaper, whether a bond has been taken in respect of it or not, at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c. of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Third.—As the provisions regarding the deposit of security and the forfeiture of the deposit would perhaps be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act, for such time as he pleases, by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to. Any publisher may, if he chooses, do this at the time when he is called upon to deposit security, and, if he does so, no security can be demanded from him. Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it the proceedings are at an end.

An appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority.

Declarations of forfeitures and other proceedings under the Act are made final and conclusive, subject only to such appeal.

This procedure seems to us the most suitable, as it precludes the publicity and éclat which would attach to a trial in a court of justice.

We trust this will meet with your Lordship's approval.

COPY of TELEGRAM from SECRETARY OF STATE, 14th March 1878.

I approve introduction and passage through Legislative Council of Bill in sense of telegram, reserving any observations on its details until I receive the text.

LEGISLATIVE DEPARTMENT, No. 16 of 1878.

TO THE MOST HONOURABLE THE MARQUIS OF SALISBURY, HER MAJESTY'S SECRETARY OF STATE FOR INDIA.

MY LORD MARQUIS, Fort William, the 30th March 1878.

IN conformity with the provisions of Section XXI. of the Indian Council's Act, I have the honour to forward to your Lordship an authentic copy of the Law noted in the margin, which has been passed by the Council of the Governor General of India for making laws and regulations, and to which I have signified my assent.

Act No. IX. of 1878. "An Act for the better control of Publications in Oriental Languages."

2. In accordance with the instructions contained in your predecessor's Despatch No. 61, dated 21st December 1869, a copy of the papers noted in the margin, relating to the Act, accompanies.

Statement of Objects and Reasons, without date.
Abstract of Proceedings, dated 14th March 1878.

I have, &c.,
(Signed) LYTTON.

Act No. IX. of 1878.

Passed by the Governor General of India in Council.
(*Received the assent of the Governor General on the* 14*th of March* 1878.

An Act for the better control of Publications in Oriental Languages.

eamble. WHEREAS certain publications in Oriental languages printed or circulated in British India have of late contained matter likely to excite disaffection to the Government established by law in British India, or antipathy between persons of different races, castes, religions, or sects in British India, or have been used as means of intimidation or extortion:

And whereas such publications are read by and disseminated amongst large numbers of ignorant and unintelligent persons, and are thus likely to have an influence which they otherwise would not possess; and whereas it is accordingly necessary for the maintenance of the public tranquillity and for the security of Her Majesty's subjects and others to confer on the Executive Government power to control the printing and circulation of such publications: It is hereby enacted as follows:

ical extent. 1. This section and sections eleven to sixteen, both inclusive, apply to the whole of British India; the other sections of this Act apply only to those parts of British India to which they may from time to time be extended by the Governor General in Council by a notification in the Gazette of India.

terpreta- n clause. 2. In this Act—

News- per." "Newspaper" means any periodical work containing public news, or comments on public news, printed wholly or partially in any oriental language, and includes two or more copies of a newspaper bearing the same name, whether published on the same day or on different days, and also includes any series of newspapers, whether printed on one day or different days, or with one name or with different names; and

Print," &c. "Print," "printed," and "printer" apply not only to printing, but also to lithography, engraving, and photography.

Power to call upon printer and publisher of newspaper to give bond;

3. Any Magistrate of a District, or Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction any newspaper is printed or published, may, with the previous sanction of the Local Government and subject to the provisions of section five, call upon the printer and publisher of such newspaper to enter into a joint and several bond, or when the printer and publisher of such newspaper are the same person, call upon such person to enter into a bond, binding themselves or himself, as the case may be, in such sum as the Local Government thinks fit, not to—

(*a*) print or publish in such newspaper any words, signs, or visible representations likely to excite disaffection to the Government established by law in British India, or antipathy between any persons of different races, castes, religions, or sects in British India; or

(*b*) use or attempt to use such newspaper

for the purpose of putting any person in fear or causing annoyance to him, and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person, or

for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions.

EXPLANATION.—"Valuable security," "gratification," and "public servant" are used in this section in the senses in which they are respectively used in the Indian Penal Code.

and make deposit.

4. When any bond is executed under section three, the said Magistrate or Commissioner may further require the obligor or obligors of the same to deposit the amount thereof in money or the equivalent thereof in securities of the Government of India, and the money or securities so deposited shall, subject to the provisions herein-after contained, remain so deposited until fifteen days after the person or persons depositing the same has or have made and subscribed a declaration under Act No. XXV. of 1867, section eight.

When such person or persons has or have subscribed such a declaration, and fifteen days have elapsed from the date of subscribing the same, he or they may apply to the said Magistrate or Commissioner for the restoration of the said money or securities, and thereupon such money or securities shall, subject to the provisions herein-after contained, be restored to such person or persons.

No bond or deposit to be required when undertaking is given under this section.

5. When any publisher or printer is called upon by a Magistrate or Commissioner of Police to execute a bond under this Act in respect of any newspaper, the publisher of such newspaper may deliver to such Magistrate or Commissioner an undertaking in writing to the effect that no words, signs, or visible representations shall, during the year next following the date of such undertaking, be printed or published in such newspaper which have not previously been submitted to such officer as the Local Government may appoint in this behalf, by name or in virtue of his office, or which on being so submitted have been objected to by such officer.

When such undertaking has been so delivered, no such bond or deposit shall be required from the publisher or printer of such newspaper during the said year.

Notice to newspaper offending.

6. Whenever it appears to the Local Government that any newspaper printed or published in the territories under its administration contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or that any such newspaper has been used or attempted to be used for any purpose described in the same section, clause (*b*), such Local Government may cause a notice in the form in the schedule hereto annexed, or to the like effect, to be published in the local official Gazette.

Service of such notice

7. A true copy of such notice shall be fixed on some conspicuous part of the premises described in the declaration made in respect of the newspaper under the said Act No. XXV. of 1867, section five, and the copy so fixed shall be deemed to have been duly served on the printer and publisher of such paper.

Liability of plant, copies of paper, and deposit to forfeiture

8. If, after the publication of such notice and the service thereof, the newspaper in respect of which it has been issued contains any words, signs, or visible representations of the nature described in section three, clause (*a*), or is used, or attempted to be used, for any purpose described in the same section, clause (*b*),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials, used or employed, or intended to be used or employed, in or for the purpose of printing or publishing such newspaper, or found in or about any premises where such newspaper is printed or published, and

all copies of such newspaper wherever found, and

any money or securities which the printer or publisher of such newspaper may have deposited under the provisions of section four,

shall be liable to be forfeited to Her Majesty :

Provided that the publisher of any newspaper may, on the publication of a notice in respect thereof under section six, and before anything has become liable to forfeiture under this section in respect of such newspaper, deliver to the Magistrate of the District or to the Commissioner of Police in a Presidency-town, within the local limits of whose jurisdiction such newspaper is published, an undertaking in writing of the nature specified in section five, and, if such Magistrate or Commissioner accepts such undertaking, nothing shall become liable to forfeiture under this section between the date on which such undertaking is so accepted and the end of the period for which it is given.

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9. Whenever it appears to the Local Government that any money or security deposited under this Act in respect of any newspaper is liable to be forfeited under section eight, such Local Government may, by a notification in the local official Gazette, declare such money or security to be forfeited ;

›wer to clare news- pers, ınt, &c. :feited, d to seize › same.

And whenever it appears to the Local Government that any implements, utensils, plant, or materials used or employed, or intended to be used or employed, in or for the purpose of printing or publishing any newspaper, or which is or are in or about any premises where such newspaper is printed or published, or any copies of any newspaper, is or are liable to be forfeited under that section,

the Local Government may declare such implements, utensils, plant, materials, or copies to be forfeited, and may by warrant issued by its authority under the hand of any Magistrate empower any person to seize and take away such implements, utensils, plant, materials, and copies wherever found, and to enter upon any premises

(*a*) where the newspaper specified in such warrant is printed or published, or

(*b*) where any such implements, utensils, plant, or materials may be, or may be reasonably suspected to be, or

(*c*) where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept,

and search for such implements, utensils, plant, materials, and copies.

Every warrant issued under this section, so far as relates to a search, shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

›oks, &c. inted in ›itish dia and ntaining ıtter, or ed for ırpose, de- ›ribed in ›ion 3.

10. When any book, pamphlet, placard, broad-sheet, or other document printed wholly or partially in any Oriental language in British India contains any words, signs, or visible representations which are of the nature described in section three, clause (*a*),

or when any such book, pamphlet, placard, broad-sheet, or other document has been used, or attempted to be used, for any purpose described in the same section, clause (*b*),

all printing presses, engines, machinery, types, lithographic stones, paper, and other implements, utensils, plant, and materials used or employed in or for the purpose of printing or publishing such book, pamphlet, placard, broad-sheet, or other document, or found in or about any premises where the same is printed or published, and all copies of such book, pamphlet, placard, broad-sheet, or other document, shall be liable to be forfeited to Her Majesty.

Whenever it appears to the Local Government that anything is liable to be forfeited under this section, the Local Government may declare such thing to be forfeited, and may direct any Magistrate to issue a warrant in respect of the same, and thereupon such thing may be searched for, seized, and taken away in manner provided by section nine.

The Local Government may, upon good cause shown, cancel any forfeiture under this section.

›ies of ›spaper ›ted else-

11. When any newspaper printed elsewhere than in British India contains any words, signs, or visible representations of the nature described in section three, clause (*a*),

or is used or attempted to be used for any purpose described in the same section, clause (*b*), all copies of such newspaper brought into British India shall be liable to be forfeited to Her Majesty.

where, and brought into British India, liable to forfeiture in certain cases.

12. Whenever it appears to the Local Government that any copies of any newspaper in any of the territories under its administration are liable to be forfeited under section eleven, such Local Government may declare all copies of such newspaper wherever found to be forfeited, and may, by warrant issued by its authority under the hand of any Magistrate, empower any person to seize and take away all copies of such newspaper wherever found, and to enter upon any premises where any copy of such newspaper is sold, distributed, published, or publicly exhibited, or reasonably suspected to be sold, distributed, published, or publicly exhibited, or kept for sale, distribution, publication, or public exhibition, or reasonably suspected to be so kept;

and search for all copies of such newspaper.

Every warrant issued under this section shall, so far as relates to a search, be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

Power to seize copies of newspaper forfeited under section 11.

13. Any person feeling aggrieved by the issue of any notification under section nine, or by any declaration made or anything done in the execution of a warrant issued under that section, or under section ten or section twelve, may, within three months from the date of the notification or declaration, or the doing of the thing complained of (as the case may be), appeal to the Governor General in Council; and the Governor General in Council shall take such appeal into consideration, and the order passed by him thereon shall be final and conclusive.

Appeal to the Governor General in Council.

14. The Governor General in Council may, by notification in the Gazette of India, direct that any newspapers printed at any place beyond the limits of British India, or any books, pamphlets, placards, broad-sheets, or other documents printed wholly or partially in any oriental language at any such place, shall not be brought into, or circulated, distributed, or publicly exhibited, or sold, or kept for circulation, distribution, public exhibition, or sale, in British India.

Power to exclude fro British India news papers, books, &c. printed out of British India,

Whoever, in contravention of any direction under this section, brings any such newspaper, book, pamphlet, placard, broad-sheet, or other document into British India, or circulates, distributes, publishes, exhibits, or sells the same, or keeps the same for circulation, distribution, exhibition, or sale, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both;

and all copies of such newspaper, book, pamphlet, placard, broad-sheet, or other document found in British India shall be forfeited to Her Majesty.

Whenever it appears to any Magistrate of a District, or to any Commissioner of Police in a Presidency-town, that anything within the local limits of his jurisdiction is forfeited under this section, he may issue a warrant to search for and seize the same, and such warrant shall be executed in manner provided for the execution of search-warrants under the law relating to criminal procedure for the time being in force.

15. When any declaration has been made under section nine, section ten, or section twelve, in respect of any newspaper, book, pamphlet, placard, broad-sheet, or other document, or any notification has been issued in respect of the same under section fourteen, any officer of the Postal Department empowered in this behalf by the Governor General in Council, by name or in virtue of his office, may search or cause search to be made for any copies of the same in the custody of that Department, and shall deliver all such copies found to such officer as the Governor General in Council may appoint in this behalf by name or in virtue of his office.

Power of postal auth rities to seize newspapers, books, &c.

16. Every notification and declaration of forfeiture purporting to be issued or made under this Act shall, as against all persons, be conclusive evidence that the forfeiture therein referred to has taken place; and no proceeding purporting to be taken under this Act, or in execution of a warrant issued under this Act, shall be called in question by any court of civil or criminal jurisdiction; and no civil or criminal proceeding shall be instituted against any person for anything purporting to be done under this Act or in execution of any such warrant, or for the recovery of any property purporting to be seized under this Act.

Jurisdictio barred.

17. Any publisher or printer of a newspaper required to execute a bond or make a deposit under section three or section four, and publishing or printing such newspaper without having complied with such requisition, shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Penalty for printing or publishing without ex cuting bon or making deposit.

Penalty for breach of an undertaking under section 5 or section 8.

18. When any publisher of a newspaper has given an undertaking under section five or section eight, and during the period for which such undertaking is given, any words, signs, or visible representations which have not been submitted to the officer appointed under section five, or which on being so submitted have been objected to by him, are printed or published in such newspaper, such publisher and the printer of such newspaper shall be punished with imprisonment for a term which may extend to six months, or with fine, or with both.

Power to remove territory from operation of Act, and again to extend Act.

19. Any portion of this Act which has been extended to any part of British India under section one, shall cease to be in force in such part whenever the Governor General in Council, by notification in the Gazette of India, so directs, but may be again extended to such part by a like notification.

Operation of other laws not barred.

20. Nothing herein contained shall be deemed to prevent any person from being prosecuted under any other law for any act or omission which constitutes an offence against this Act.

SCHEDULE.

Form of Notice under Section Six.

Whereas a certain newspaper (*state name of newspaper*) contains words, signs, or visible representations (*as the case may be*) of the nature described in section three, clause (*a*), of Act No. IX. of 1878 [*or* is used for a purpose mentioned in section three of Act No. IX. of 1878, clause (*b*), *or* Whereas an attempt has been made to use a certain newspaper (*state name of newspaper*) for a purpose, *&c.*]

This is to give notice to all whom it may concern, and to give all such persons warning, according to the provisions of section six of the said Act No. IX. of 1878.

This day of 187 . *A.B.*,

Secretary to { the Government of / the Chief Commissioner of

This Bill was passed at a meeting of the Council of the Governor General of India, for the purpose of making laws and regulations, on the fourteenth day of March 1878.

(Signed) Lytton,
President.

I assent to this Bill.

(Signed) Lytton,
Viceroy and Governor General.

The 14th March 1878.

(An authentic copy.)

D. Fitzpatrick,
Secretary to the Government of India,
Legislative Department.

Statement of Objects and Reasons.

1. The main object of this Bill is to place newspapers which are published in the Vernacular languages of India under better control, and to furnish the Government with more effective means than are provided by the existing law, of punishing and repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to prevent unscrupulous native editors using their papers as a means of intimidation or extortion.

2. As regards the latter of these objects, it is enough to state that the Government is informed on reliable authority that certain Vernacular papers have from time to time been used as a means of intimidating, and extorting money from, our feudatories and native employés. As regards the former and more important object, a fuller statement of the reasons which have led to the introduction of this Bill seems desirable.

3. That a section of the Vernacular Press has of late years assumed an attitude of fixed hostility to the Government; that it does not confine itself to criticising particular measures or the acts of individual officers on their merits, but attacks the very existence of British rule in India; and that the evil has been steadily growing and has now attained a magnitude which calls for the application of some strong means of repression, are facts patent to all who read the Native papers.

4. The necessity for immediate action has been pressed on the Government of India from many quarters; and those most competent to form an opinion on such a point have advised that the existing law does not furnish a sufficient remedy, and that fresh legislation is accordingly necessary.

5. The only question has been as to the form which such legislation should assume, or, to speak more precisely, whether the object in view could be attained by any mere amendment of the general criminal law, or whether some measure of a special nature is required.

The Government of India have come to the conclusion that a special measure is necessary, and they have been led to this conclusion chiefly by two considerations.

6. In the first place, the object in view is simply to repress an evil which is altogether of a special and limited nature, and for the existence of which a small and strictly defined class of persons is answerable. It is not in any way necessary for that object to expand the general law relating to State offences, or to render that law more stringent. To do so would be to inflict an unmerited hardship on a large number of Her Majesty's subjects.

7. Secondly (and this seems to put the necessity of a special law, as distinguished from any mere amendment of the general law, beyond a doubt), the ordinary criminal law confines itself to imposing penalties for offences already committed, whereas the particular offence to be dealt with here is of such a nature that it is not enough that it should be punished when committed. Its commission must be *prevented*, and this can be done only under a special procedure devised expressly for that purpose.

8. The Bill now introduced is restricted in its operation to publications in Oriental languages. Its chief provisions will take effect only in those parts of British India to which they may be specially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs.

9. The system of check it establishes in the case of newspapers in Oriental languages published in British India is as follows :—

First.—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond, binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government, or antipathy between persons of different races, castes, religions, or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

Secondly.—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c. of such newspaper, and when any deposit has been made may declare such deposit forfeited.

Thirdly.—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases, by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

Any publisher may, if he chooses, do this at the time when he is called upon to deposit security, and, if he does so, no security can be demanded from him.

Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it the proceedings are at an end.

10. As regards books, pamphlets, &c. printed in British India, containing matter of the description above referred to or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

11. Newspapers and books published out of British India but circulated in British India remain; and in regard to them the Bill provides—

First, that if they contain matter of the nature already referred to, or are used for purposes of extortion, the Local Government may seize them; and

Secondly, that the Governor General in Council may prohibit their importation altogether.

12. The only other points calling for special notice are that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority; that declarations of forfeitures and other proceedings under the Act

are made final and conclusive, subject only to such appeal; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.

A. J. ARBUTHNOT.

ABSTRACT of the PROCEEDINGS of the COUNCIL of the GOVERNOR GENERAL OF INDIA, assembled for the purpose of making Laws and Regulations under the provisions of the Act of Parliament 24 & 25 Vict. cap. 67.

The Council met at Government House on Thursday, the 14th March 1878.

PRESENT:

His Excellency the Viceroy and Governor General of India, G.M.S.I., presiding.
His Honour the Lieutenant Governor of Bengal, C.S.I.
The Honourable Sir E. C. Bayley, K.C.S.I.
The Honourable Sir A. J. Arbuthnot, K.C.S.I.
Colonel the Honourable Sir Andrew Clarke, R.E., K.C.M.G., C.B.
The Honourable Sir J. Strachey, K.C.S.I.
Lieutenant General the Honourable Sir E. B. Johnson, K.C.B.
The Honourable Whitley Stokes, C.S.I.
The Honourable B. W. Colvin.
The Honourable Mahárájá Jotíndra Mohan Tagore.
The Honourable T. C. Hope, C.S.I.
The Honourable T. H. Thornton, D.C.L., C.S.I.
The Honourable G. H. P. Evans.
The Honourable G. C. Paul.
The Honourable E. C. Morgan.
The Honourable F. R. Cockerell.

NATIVE PRESS BILL.

The Honourable Sir Alexander Arbuthnot moved for leave to introduce a Bill for the better control of publications in Oriental languages. He said:—"My Lord, copies of the Bill which has been framed for this purpose have been already circulated for the perusal of honourable Members, together with a statement of the objects which it is intended to effect, and of the reasons which have led to its being prepared.

"For reasons which I will state presently, it will be my duty to ask the Council, in the event of my present motion being adopted, to proceed at once to the consideration of the provisions of the Bill with the view of its being passed at this day's sitting, and I will therefore endeavour to explain, as fully and as clearly as I can, the considerations which have influenced the Government in bringing forward this measure.

"Now, my Lord, the object of the Bill which I desire to introduce is to place the Native newspapers, or, to speak more correctly, the newspapers which are published in the Vernacular languages of India, under better control, and to furnish the Government with more effective means than are provided by the existing law, of repressing seditious writings which are calculated to produce disaffection towards the Government in the minds of the ignorant and unenlightened masses. Another object is to check a system of extortion to which some of our Native feudatories, and many of our Native employés, are exposed by the rapacity of unscrupulous Native editors.

"My Lord, this measure has not been resolved on without most careful and anxious consideration, both on the part of the present Government, and on the part of the Government of your predecessor. It has not been resolved on without much reluctance; for, directed as it is against a particular class, it involves a description of legislation which is opposed to the traditions, and is repugnant to the principles, upon which the administration of British India has been conducted during a long series of years, and which would not have been resorted to except for very cogent reasons. It is only because, in the opinion of the Government of India, the evil against which this measure is directed is one of great and increasing magnitude; because it is calculated to lower the prestige of the Government, and to weaken its hold on the esteem and affections of its subjects; and because the existing law does not furnish any adequate means of dealing with it, that the Government have decided to have recourse to special measures for its repression.

" My Lord, when the Press of India was liberated by the Government of Sir Charles Metcalfe from the restrictions which had previously been imposed upon it, and when it was placed in the position of freedom from State interference, which, with the exception of one brief interval of a single year, it has occupied since 1835, the Native Press was a thing of comparatively little importance. In one of the Minutes written at that time, Mr. Macaulay states that the papers printed in the languages of India were few, and exercised very little influence over the Native mind. The entire circulation of Native newspapers throughout the country did not then exceed three hundred copies. Since those days a great change has taken place. Newspapers printed in the Vernacular languages are published in most of the large towns in Bengal, Bombay, the North-Western Provinces, and the Panjáb, are read and studied by considerable numbers of people, and exert an influence over the popular mind which it is difficult to exaggerate.

" My Lord, it is not my wish to include the whole of the Native Press in the charge which I am about to prefer against individual members of it. I know that that Press includes many respectable papers, which are doing a useful work, and which are entitled to every encouragement that the State can afford to them. It is not against this class of newspapers that the present measure is directed. But there is a large and increasing class of Native newspapers which would seem to exist only for the sake of spreading seditious principles, of bringing the Government and its European officers into contempt, and of exciting antagonism between the governing race and the people of the country. This description of writing is not of very recent growth; but there has been a marked increase in it of late, and especially during the last three or four years. During the past twelve months it has been worse than ever, the writers gaining in boldness as they find that their writings are allowed to pass unpunished. Their principal topics are the injustice and tyranny of the British Government, its utter want of consideration towards its Native subjects, and the insolence and pride of Englishmen in India, both official and non-official. There is no crime, however heinous, and no meanness, however vile, which, according to these writers, is not habitually practised by their English rulers. According to them, 'the Government is not a just, but a monstrous Government. As monsters are said to eat their own children, the English Government is destroying its own children, namely, its subjects.' According to them, 'avarice, frugality, and cunning characterize all the acts and measures of Englishmen.' According to them, 'their rulers violate with pleasure the laws and regulations which they have enacted.' According to them, 'the British Government is continually breaking its promises. A history of the non-fulfilment of promises by the British Government would be the whole history of the last hundred and fifty years.' According to these writers, 'one of the objects of the English authorities in maintaining and enhancing the salt-tax is to enable their own countrymen to import English salt into this country, and to enrich them at the cost of the Natives.' One writer ironically affirms that 'neither the laws of nature, nor the civil laws of India, provide any punishment for those Europeans who kill Natives. The laws of nature ascribe such fatal incidents to destiny, and the civil laws are helpless because Europeans are the dominant race.' Another writer asserts that 'all laws are applicable to Natives alone, and not to Europeans. Europeans are enabled to kill Natives with perfect impunity.' Another alleges that 'of those diseases which generally prove fatal, one is the European plague, which is daily spreading over the country, and for which no remedy has yet been found. We refer to the readiness of Europeans to assault, and sometimes murder, Natives.' Another writer compares the English Government in India to a beautiful, but unprincipled, woman—

"'whose charms and attractions are irresistible, but who is cunning, deceitful, and cruel at heart. All men are in love with her. Now she lends her graces to one lover, and now to another, and thus causes the rivals to fight together and perish. At her first advent in India she was not very attractive, as her beauty had not fully developed. But when gradually her beauty was fully developed, whoever looked at her was entrapped. Men saw with their own eyes how she had already dealt with a number of their fellows, and knew that she was selfish, and an enemy of their faith, yet they were foolish enough to court her, and dig their graves with their own hands. All the great Native Chiefs of India, including the Kings of Delhi, one after another fell a victim to her charms, and she pitilessly robbed them of all their estates and property. She next turned her attention to the Chiefs of the middle class, and relieved them of all they had except their wearing apparel.'

" The extracts which I have read are specimens, extracted haphazard from a great number, of the manner in which the British Government and the English race are habitually aspersed and held up to the contempt and hatred of the people of India. Of late, however, a further step has been taken, and a beginning has been made, in the direction of inciting the people to upset the British Ráj by denunciations, sometimes open and sometimes covert, of the alleged weakness and timidity of the English, and their inability to maintain their present position in India.

"'England,' it is said, 'has no efficient army. Like her, Carthage, too, possessed immense wealth, but that could not save the great commercial city of ancient days from a complete downfall. While Government is always ready to make a show of its power, fighting with weaker foes, such as the King of Abyssinia, and the Gáros and the Lushais, a policy of subsidizing is always resorted to in dealing with the Amír of Kábul, and one of conciliation adopted towards the barbaric Chief of Khilát. The rule of our country has passed into the hands of foreigners, and we have lost all our independence. However, we must buoy ourselves up with hope under the pressure of the present calamity, and not despair. Seeing that such mighty Kings as Vikrámaditya, Rámchandra, and Rawana have passed away, the short-lived Kings of the present times have no stability.'

"The *Kasht Vilásni*, a newspaper published at Púna, compares the English Government in India to a cunning traveller, who, passing by the door of a hospitable and kind-hearted gentleman, asks his permission to rest at his door for a short time, and gradually contrives to oust him and usurp his house and property; but there will be no great difficulty in driving out the usurper if all men jointly make a bold effort to do so. The Natives should gird up their loins and devise measures for improving the prosperity of the country.

"I will not take up the time of the Council with further extracts. I think it will be apparent from what I have read that the description of literature to which these articles belong is eminently calculated to unsettle the minds of the people, and to make them disaffected towards their rulers. While I say this, I do not for a moment desire to imply that the Government distrusts the loyalty of the great body of Her Majesty's Indian subjects, or that these writings correctly represent the sentiments entertained by the people generally. Indeed I have very little doubt that there is a good deal of mere froth and vapour in these foolish and mischievous articles; but in India, as in other countries, writing of this description finds numerous readers and ought not to be allowed to go on unchecked.

"My Lord, it cannot be said that the state of things which has arisen has taken the Government altogether by surprise. That such a state of things would be one of the results of granting complete freedom to the Press in this country, was predicted many years ago by men whose honoured names have long been household-words in Anglo-Indian history. I doubt not that many of the Members of this Council are acquainted with the remarkable Minute which Sir Thomas Munro, one of the ablest of the many able statesmen who have aided in consolidating British rule in India, recorded on this subject in 1822. I well remember the interest with which this Minute was re-perused at the time of the Mutiny, and how impossible it was not to be struck by the almost prophetic character of the utterances which it contained. But Sir Thomas Munro was opposed to granting freedom to any section of the Press. He regarded the unrestricted freedom of even the English Press, which in his day was indeed the only Press worth considering, as inconsistent with the maintenance of our rule. Since that time circumstances have greatly changed; and I do not believe that that far-seeing and sagacious statesman, if he were now among us, would counsel the re-imposition of restrictions upon the English Press. However this may be, I do not rest my argument on the policy of restriction advocated by Sir Thomas Munro. I rest it upon the opinions of men who were parties to the policy of liberation which was carried out in 1835, and who, it is evident from their writings, did not overlook the possibility that such a state of things might arise as that with which the Government of India are now called upon to deal. Both Sir Charles Metcalfe and Mr. Macaulay, the one the originator, and the other the draughtsman and the eloquent defender, of the Act of 1835, while arguing strongly in favour of a free Press, advert to the possibility of circumstances arising which might compel the Government of the day to resort again to legislation of a restrictive character. Their language is general, and it is evident that, while they contemplated the possibility, they did not attach any great importance to it; but there was one Member of that Council, one who has only lately passed away, full of years and honour, after an unusually lengthened official career, prolonged into a ripe old age, one whose name will long be remembered in this Presidency, who, while assenting to Sir Charles Metcalfe's measure as being well suited to the circumstances of the time at which it was passed, predicted in the plainest terms the evils which have resulted from granting unrestricted freedom to the Native Press.

"My Lord, these are Mr. Prinsep's words:—

"'I do not go quite so far as to say broadly, and without reserve, that I do not apprehend danger to the State from the Press of India being free. I see no immediate danger in the present state of things, nor, in the future, danger such as the existing laws would provide for better than the laws made especially for the purpose when the danger threatens. Therefore, I cordially assent to the repeal of the laws; but I think the eye of Government will require to be kept continually upon the Press, and especially upon the Native Press; for it is capable of being made an engine for destroying the respect in which the Government is held, and so undermining its power.

'At present, this Press is nothing, and the controlling or influencing it would be an easy task, were Government disposed to direct its efforts to do one or the other; but if we let it grow till the danger from it is imminent, we may then find it a giant to wrestle with.'

"Again:

"'So long as discussion is carried on in English, it is no more formidable than similar discussion in England and America. The Government will have its advocates as well as its assailers; and considering that a vast proportion of the best informed of those who mix in the controversy will be employés of the State interested in maintaining it as an object of respect, I have little fear of the spirit that would prevail, or of the effect of having this branch of the Press entirely free. But the case is not quite the same with the Native Press. It may take a malignant turn, calculated and designed to set the whole population against us.'

"My Lord, that a considerable section of the Native Press has taken a malignant turn, calculated, and in some cases designed, to set the whole population against us, would, I think, be sufficiently proved by the writings of which I have read specimens to the Council, even if it had not, as it has, become a matter of notoriety which is frequently discussed in the English newspapers, and by the more respectable Native newspapers.

"My Lord, I have said that the existing law is inadequate for the suppression of the evil which this Bill is intended to remedy. The existing law is contained in an Act of 1867, which provides for the registration of printing-presses and newspapers, and in a section of the Indian Penal Code which makes seditious words or writings punishable. Now, this section of the Penal Code really furnishes a very inadequate means of dealing with such writings as those with which this Bill is intended to deal. In the first place, the explanation which has been added to the section renders the penalties inapplicable to any case in which there is not an obvious intention on the part of the writer to counsel resistance to, or subversion of, the lawful authority of the Government. Therefore, to much of the writing to which I have drawn the attention of the Council this law would not apply; for there is a great deal of it, which, though very mischievous in its effects, cannot be said to come under the category of counselling resistance to lawful authority, or subversion of that authority. It will, perhaps, be said that, if so, the proper course is to amend the Penal Code, and to provide therein suitable penalties for those who, without advising rebellion, inflame the minds of the people against their rulers. I am sure that the Council will not for a moment suppose that this very natural question has not been deliberately considered by the Government; but, after the most careful reflection and consultation with our Law Officers, and with the Local Governments, the conclusion which we have arrived at is, that no such amendment as could be made in a Penal Code, which is necessarily of general application, would adequately and properly meet the peculiar requirements of the present case. The distinction made in the section to which I have referred, between writings which indicate a manifest intention on the part of the writer to instigate resistance to the authority of the Government, or subversion of that authority, and writings which, while expressing strong disapprobation of the acts, or conduct, or policy of the Government, are not inconsistent with a disposition to render lawful obedience to the Government, is a very reasonable and proper distinction. It would, of course, be possible to introduce into the Penal Code a provision rendering penal all writings calculated to inflame the minds of the people against their rulers, irrespective of the intention of the writers; but such a provision must be of general application, and, like the rest of the Penal Code, it must be essentially punitive. The principle of the Bill which I desire to lay before the Council is a different principle. For reasons which I will explain presently, the provisions of the Bill will apply only to one class of writers, namely, the writers in the Vernacular Press, and the measure is not so much a measure of penal, as it is a measure of preventive, legislation. The machinery by which it will work is a machinery of checks, rather than of penalties. Its object is to check mischievous writings of the nature of those to which I have alluded, not by penal sentences, but by requiring the offenders, or those in regard to whom it may be apprehended that they are likely to offend, to engage and deposit security for their good behaviour, or by merely warning them; and it is only in the event of the engagements being broken, or the warnings being disregarded, that the penalties which the Bill provides will be put in force. Another very serious practical difficulty is, that no amendment of the law which left the repression of these offences to depend upon a successful prosecution in a Criminal Court would meet the case adequately; and this remark applies, not only to that class of cases which, as I have said, is not covered by the Penal Code, but also to those cases to which the provisions of the Penal Code are expressly applicable. Even if it were perfectly certain that in every case a conviction would be obtained, the political effect of such trials would be bad. They would be

certain to create a good deal of excitement, and would invest the accused with a fictitious importance in the eyes of their more ignorant countrymen, which it is desirable to avoid. What is needed is a procedure more summary, and, as I have said, framed rather with a view to prevention than with a view to punishment.

"My Lord, considerations of a somewhat analogous character, although not exactly similar, render it advisable in the opinion of the Government of India that, while we are enacting a law for the better control of the Native Press in the general interests of the State, we should take the opportunity of repressing more effectively than can be done by the Indian Penal Code the crime of extortion when practised by an unscrupulous journalist. We have evidence, on which we have every reason to rely, that threats of newspaper attacks are not unfrequently resorted to by unscrupulous Native editors as a means of extorting money from Native Chiefs and other Natives of rank, and from high Native officials. Such persons often shrink, and not unnaturally shrink, from entering upon a criminal prosecution before the ordinary Courts. In their case, also, we need a remedy more summary, and which the injured persons will be less indisposed to resort to.

"I will now endeavour to explain, as briefly and as clearly as I can, the provisions of the measure which I propose to lay before the Council. In the first place, I may remark that the Bill is restricted in its operation to publications printed in Oriental languages, or in fact mainly to publications in the Vernacular languages of India. I will refer again to this point presently.

"Then the Bill is essentially an enabling Bill. Its chief provisions will take effect only in those parts of India to which they may be especially extended by the Governor General in Council, and will cease to have effect in those parts whenever the Governor General in Council so directs. For instance, it is not at all probable that the chief provisions of the Bill will, for the present at all events, be extended to the Presidency of Madras, as we know that hitherto the Vernacular Press of that Presidency has been altogether inoffensive, and there are no grounds whatever for bringing it under restrictions. Wherever this is the case, the position of the Native Press will practically be the same as it is at present. And not only is the Bill mainly an enabling Bill in regard to its extension to particular Provinces or parts of India, but the application of its chief provisions is permissive, and depends upon the discretion of the Executive Government; and the enforcement of the checks and penalties for which it provides, rests with the Local Government, and not with any inferior authority. In regard to the system of checks which the Bill establishes, I cannot do better than read to the Council the remarks made on this point in the Statement of Objects and Reasons:—

"'*First.*—The Magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any such newspaper to enter into a bond, binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government, or antipathy between persons of different races, castes, religions, or sects, and not to use such paper for purposes of extortion. The Magistrate may further require the amount of this bond to be deposited in money or securities.

"'*Secondly.*—If any newspaper (whether a bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette; and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c. of such newspaper, and when any deposit has been made may declare such deposit forfeited.

"'*Thirdly.*—As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take his paper out of the operation of this portion of the Act for such time as he pleases, by undertaking to submit his proofs to an officer appointed by the Government before publication, and to publish nothing which such officer objects to.

"'Any publisher may, if he chooses, do this at the time when he is called upon to deposit security, and, if he does so, no security can be demanded from him.

"'Again, if he does not choose to avail himself of this provision at that stage, he may subsequently, in the event of a warning being issued against him, offer such an undertaking, and if the Magistrate accepts it the proceedings are at an end.

"'As regards books, pamphlets, &c. printed in British India, containing matter of the description above referred to, or used for purposes of extortion, the Bill gives the Local Government a power to seize them and the presses at which they are printed.

"'Newspapers and books published out of British India but circulated in British India remain; and in regard to them the Bill provides—

"'*First*, that if they contain matter of the nature already referred to, or are used for purposes of extortion, the Local Government may seize them; and

" ' *Secondly*, that the Governor General in Council may prohibit their importation altogether. The only other points calling for special notice are, that an appeal is given to the Governor General in Council against anything done by a Local Government or any inferior authority ; that declarations of forfeiture and other proceedings under the Act are made final and conclusive, subject only to such appeal ; and that penalties are provided for printing or publishing a newspaper without executing a bond or making a deposit after such bond or deposit has been required, and for breach of an undertaking to submit proofs to a Government officer.'

" I have said that, in restricting the operation of this measure to the Vernacular Press, and in exempting the English Press from its operation, the Government of India are taking a course which involves a departure from the policy by which it is usually guided, and indeed from the policy which has been followed in all previous legislation regarding the Press in India. The restrictions which were imposed upon the Press previous to the passing of the Act of 1835, were imposed alike upon the English Press and upon the Vernacular Press. The Act liberating the Press, which was passed in that year, was applicable alike to the Vernacular and to the English Press ; and when the freedom of the Press was for a time suspended during the Mutiny, the suspension was applied equally to English as to Vernacular newspapers. Indeed, the first paper to which the provisions of the Act then passed were applied was the *Friend of India*, which had long been justly regarded as the leading and the most able English journal in India. When reporting the passing of the Press Law in 1857, Lord Canning's Government said that they had thought it right to make no distinction between the English and the Native Press, and that on this point they agreed with Sir Charles Metcalfe, who, in the course of the discussion of the Press question in 1835, wrote :—

" ' I think that in all our legislation we ought to be very careful not to make invidious distinctions betweeen European and Native subjects.'

" The despatch of 1857 goes on to say :—

" ' We do not clearly see how any distinction of the sort could be really carried into effect ; for there are more than one newspaper in the English language written, owned, and published by Natives, almost exclusively for circulation amongst Native readers. And although we have no fear that treasonable matter would be designedly published in any English newspaper, we have to guard in these times against errors in discretion and temper, as well as against intentional sedition.'

" My Lord, I will not pretend to say that this part of the question is perfectly plain and simple, or that, in advising the course which we have determined on after very careful consideration, we are not laying ourselves open, in some degree at all events, to the charge of class legislation, and of making what by many will be regarded as an invidious distinction. It would have been very easy, but I do not think that it would have been just, to make the application of the Bill general, and, for the sake of not laying ourselves open to the charge of creating invidious distinctions, to include the English Press in its operation. My answer is that nearly forty-three years have elapsed since the passing of Sir Charles Metcalfe's Act, and nearly twenty-one years since the passing of the Press Law of 1857 ; that throughout that period the English Press has been, on the whole, a loyal and, notwithstanding many imperfections, a valuable instrument and aid to the Government ; while for many years past, and especially in recent years, a section of the Vernacular Press has been chiefly remarkable for its disloyalty. It must, moreover, be borne in mind that the publications of the Vernacular Press are circulated among a class of the population far more ignorant than those classes which are reached by the English papers, and are therefore calculated to be much more mischievous in their effects. Such publications as those to which I have alluded appeal to the ignorant and the unenlightened. They influence and pervert the minds of the young, and go far to counteract the benefits of the education which we are endeavouring to impart to them. They constitute, in fact, a mischievous and poisonous literature, embarrassing to the Administration, subversive of authority, and in every way injurious to those to whom it is addressed. In framing this measure in its present form, the Government of India has been influenced by a consideration of the facts with which it has to deal ; and after carefully weighing those facts, it has come to the conclusion that it would not be right to inflict upon the most important and the most valuable section of the Press a liability to checks and penalties which it has in no way merited. In connection with this question we must not forget that the circumstances of the present time are very different from the circumstances of the time when the despatch of Lord Canning's Government was written. Then, a large part of the country was in a state of rebellion, and precautions were necessary, which are not needed in quieter times. Nor should it be overlooked that, in one important respect, this measure is free from the objection to which I have been alluding. Newspapers and other publications in the English language, published by Natives, are as much exempted from the operation of the Bill as are similar publications published by Englishmen. As a rule, all publications in the English

language are addressed to, and are read by, a more educated class than are the readers of Vernacular publications, and consequently, even if they were obnoxious to the same objections as characterize several of the Vernacular papers, they would be far less mischievous. But, as a matter of fact, there is an essential distinction between the tone and language adopted by the most hostile of the English newspapers, and that adopted by the worst section of the Vernacular Press. The vast majority of papers published in English, including those published by Natives, however violently they may attack men or measures, always attack them on their individual merits, treating them as accidental blots upon our system; whereas the Vernacular papers too frequently treat the persons and the things which they denounce, as the types and necessary results of a foreign rule, and assail our system as a whole.

"My Lord, I have nearly completed the task which I undertook when your Lordship desired me to lay this Bill before the Council. I feel bound to say that it is not without sincere regret that I find myself engaged in the duty of actively promoting an enactment which, in the minds of many persons, will throw grave doubts on the value of the measures which have been taken for the advancement and diffusion of education among the Natives of this country. I do not share in those doubts. My conviction is that the more steadily we persevere in our exertions for the promotion of sound education, the more surely we shall counteract evils of the nature of those against which this Bill is directed; and I trust that, both in making those exertions and in repressing those evils, the Government will receive the co-operation of the respectable and well-disposed classes of the Native community. Our earnest hope is that the mere existence of this law will in itself suffice, or will in a great measure suffice, to repress the mischief against which it is aimed, and that the actual enforcement of its provisions will be a thing of very rare occurrence. As Englishmen, brought up in a free country and accustomed to the advantages of a free Press, the Members of the Government of India have no desire to place undue restrictions on the Press of India. In resolving on this measure they are entirely influenced by their sense of the necessities of the case, and of the responsibility which devolves upon them for the maintenance of authority and order; and I believe that the Council and the public generally will agree with me when I say that it is better that a measure of this nature, which is essentially a measure of precaution, should be introduced at a time when the country is peaceful and undisturbed, and when the minds of men are calm, than that it should be postponed to some period of disturbance, when it would be attributed to panic, and when it might be necessary to make its provisions more stringent, and possibly more comprehensive.

"And now, my Lord, one word as to the reasons which have induced the Government to adopt the unusual, though not unprecedented, course of introducing this Bill without the customary notice, and of recommending that it should be passed through all its stages at a single sitting of the Council. We consider that to have dealt with this question in the manner in which projects of law are ordinarily dealt with would have been inexpedient, on the ground that it might have given rise to agitation, and during the period which would have been occupied in passing the Bill, might not improbably have intensified the evils which the measure is intended to repress."

The motion was put and agreed to.

The Honourable Sir Alexander Arbuthnot then introduced the Bill.

The motion was put and agreed to.

The Honourable Sir Alexander Arbuthnot having applied to his Excellency the President to suspend the Rules for the Conduct of Business,

The President declared the Rules suspended.

The Honourable Sir Alexander Arbuthnot then moved that the Bill be taken into consideration.

The Honourable Mr. Morgan said:—"My Lord, as the provisions of the Bill now before the Council have not been published, it has of course been impossible to obtain any idea of the manner in which it may be received by the non-official public, of which I am to a certain extent a representative. Anything that I may say, therefore, must be considered only as a non-official view of the Bill as far as I myself am concerned, and indeed as regards the details of the Bill, they have only been before the Members of this Council, other than the Executive, so recently, that I cannot pretend to enter into any discussion of them. As to the general principle of the Bill, however, I think, after what has fallen from the honourable mover, that necessity has been shown for legislation in the direction now proposed. Although it would be highly undesirable that any check should be placed upon fair discussion or reasonable criticism either of Government measures or the acts of individual officers, the Bill now before the Council does not, as

far as I understand, propose to place any such check. The papers which will come under the operation of the Bill, as far as I can judge from such extracts as have come to my notice, do not attempt to discuss or criticise either men or measures, but are made up of monstrous statements and virulent invective; statements so monstrous that, in the mind of an educated reader, they would only raise a smile or provoke disgust. To the class, however, to whom these papers are read, the mere fact of the statements being in print conveys a belief that they are true, and it therefore appears necessary that a check should be placed upon their indiscriminate dissemination.

"Under these circumstances, I have pleasure in supporting the Bill, the general provisions of which appear suited to the object in view."

The Honourable Mr. Paul said:—"My Lord, as I intend to vote in favour of the measure which at the present time engages the attention of this Council, I venture to make a few remarks in reference to it, and in support of the propriety of subjecting newspapers published in the Oriental languages to summary control by competent authority. It may be readily admitted that it would be unjust to interfere with or retard social progress and mental improvement, depending in some measure on the diffusion of knowledge through the medium of Vernacular newspapers, by closing or interrupting such channels of thought and instruction under legislative sanction. But a cursory study of the provisions of the Bill will show that this is not the intention of the Legislature. A broad distinction exists, and has been recognized in the Bill, between publications honestly conducted and devoted to useful and beneficial objects and those which have mischievous and misleading tendencies and abound in calumnies; and this distinction should be observed in order to correct any misconception which may arise as to any supposed intention on the part of this Legislature either to interfere with the liberty of the Press or to stifle free discussion. It will, I think, be acknowledged with equal readiness that this Government has been pre-eminently distinguished by its steady and unceasing labours in the cause of education and the enlightenment of the people, and that its administration has assured to all classes security of property and the full enjoyment of personal liberty. In the face of these exertions and benefits, it will be idle to suggest the possible existence of any unworthy motive for the introduction of the present measure, which circumstances of a deplorable nature have forced upon the Government. I may take it as axiomatic that it is necessarily incident to every permanent system of government to make provision, not only for its continuance, but for its secure continuance. As the good-will and esteem of the people are indispensable to such continuing security, it is evident that it is proper to prohibit and restrict all malicious attempts to produce disaffection by creating and fostering ill-will and discontent on the part of the governed, and by rendering the Government itself odious to the people. And here, my Lord, before proceeding further, I may be permitted to read, as germane to the subject, a passage from an accomplished and learned author:—

"'The State and Constitution being the common inheritance, every attack made upon them, which affects their permanence and security, is in a degree an attack upon every individual, and concerns the rights of all. It is, therefore, a maxim of the law of England, flowing by natural consequences and easy deduction from the great principle of self-defence, to consider as libels and misdemeanors every species of attack by speaking or writing, the object of which is wantonly to defame or indecorously to calumniate that economy, order, and constitution of things which make up the general system of the law and government of the country. Opinion is strength, and the good fame of government is necessary to obtain this opinion. The distance is not very great between contempt of the laws and open resistance to them. Defamation of this kind is more dangerous, inasmuch as it appeals to the passions, rather than to the reason of the multitude; it unsettles the minds of the people relaxes the authority of the rulers, and impairs the reverence due to the laws.'

"Many of these observations apply with redoubled force to a Government which rules over an immense and mixed population composed of persons of different races and religions, of different habits and characters, whose allegiance cannot but materially depend on their general good opinion of, their good-will and respect for, that Government. The privilege of writing and publishing with freedom is doubtless inestimable. So long as that privilege is exercised honestly and fairly, with a view to benefit society, and with reference to subjects of common and public interest, it will be cherished and maintained wherever free institutions exist and flourish. But the privilege itself is subject to this limitation, that it must not invade the undoubted rights of others. In the case of private individuals and classes their character and reputation must be respected; and in the case of a Government its constitution must not be wantonly attacked for purposes of injury and mischief, nor its good name maliciously aspersed. The principle of protecting character is ancient, it having been declared by the laws of Solon 'that the liberty of the citizen would be imperfect were his character unprotected.'

" Having made these general observations, I now turn to the causes which have led to the introduction of the Bill. I have in my hand translations of upwards of one hundred and fifty extracts from papers published in the Vernacular languages, which I have read carefully, and that reading has satisfied me that these publications contain matter falling under the following heads:—

" 1. Seditious libels, malicious and calumnious attacks on the Government, accusing it of robbery, oppression, and dishonesty, and imputing to it bad faith, injustice, and partiality.

" 2. Libels on Government officers.

" 3. Contemptuous observations on the administration of justice, pointing to its alleged impurity and worthlessness.

" 4. Libels on the character of Europeans, attributing to them falsehood, deceit, cruelty, and heartlessness.

" 5. Libels on Christians and Christian Governments, and mischievous tendencies to excite race and religious antipathies.

" 6. Suggestions and insinuations which their authors believe fall short of seditious libels by reason of the absence of positive declarations.

" In addition to these general characteristics, I find that mis-statements, exaggerations, and allegorical tales, intended to sketch real incidents, but based purely on imagination, have been introduced to support or give colour to the varied (and I might almost add inexhaustible) calumnies to be met with. Other prominent features must not be lost sight of, such as bestowing praise on the late Muhammadan rule, maintaining its superiority over British rule, representing the dominant race as debased, demoralised, and ignorant. I cannot resist the temptation of reading a specimen of inflated conception of Native excellence. 'Are there not thousands of educated Natives before whose intelligence, judgment, courage, justice, and moral conduct the abilities of the best civilians fall into insignificance, like the gleams of a candle before the resplendency of the Sun?'

" Having attentively considered these extracts, I am irresistibly led to the conclusion that it is intended by these publications to disseminate disaffection, to excite evil prejudices, to stir up discontent, and to produce mischief of the gravest order; in short, to render the Government, its officers, and Europeans generally, hateful to the people. These are evil purposes, which should be repressed with a strong hand, and their contrivers restrained from all further attempts to administer their subtle poison to the lower orders of the people, to saturate their minds with evil thoughts, and to arouse their evil passions. The moral atmosphere, surcharged with threatening clouds, and tainted by these vicious productions, must be restored to its natural and normal purity.

" The evils to which I have adverted are, I fear, too wide-spread to be checked or suppressed by prosecutions under the existing law; and even if it be assumed that prosecutions would be effective in repressing them, it must be admitted that much time would be lost in applying such remedy and realizing its salutary results. As time is of the very essence of every remedy by prevention and restraint, I am entitled to assert that prosecutions for all practical purposes will be found unavailing. It follows, then, that in conformity to the principles I have enunciated, this Legislature is under the necessity of making provision for the better protection and security of Government and for the public welfare in a manner suited to the emergency, so that the remedy may be summary and its application immediate. The Bill before us contains provisions which I think are well calculated to supply the desired remedy; and I maintain that the time has fairly arrived for action—further forbearance may be fraught with danger. It may probably be alleged that the provisions of the Bill are stringent; but I consider that the means to be used for the suppression and extinction of the evil courses to which the newspapers under notice have resorted should be as powerful and as effective as if the Government were called upon to deal with a plague, a pestilence, or other grievous calamity. In the course of my professional career I have been a zealous and unflinching advocate of the freedom of the Press; and I have the satisfaction of believing that, in according my support to the present Bill, I am in no way departing from a firm adherence to the true principles which regulate that freedom. To protect and encourage journalism conducted with ordinary care and for honest purposes might be deemed a privilege. To curb by reasonable and necessary means the unbridled license of obnoxious and degraded publications which seek to spread disaffection and dissatisfaction,—and which may be used by wicked and designing men to produce discontent amongst the poor and ignorant to their own detriment,—and to denounce them fearlessly, should be considered by every right-thinking man and by every true citizen an imperative public duty."

The Honourable Mr. Evans said:—"My Lord, I should always view with great jealousy any restraint upon personal liberty and freedom of speech which did not appear to be necessary for the safety or well-being of the community, but I give my unqualified assent to this Bill, stringent as its provisions are; for I think it is necessary under the existing state of things. No person can claim to have any right to follow the trade or calling of spreading disaffection or extorting money, for these are admittedly crimes. The only question is, whether it is necessary to arm the Executive with special powers for the prevention of this class of crime, instead of leaving it to be punished through the agency of the ordinary Courts of Justice. The main evil to be provided against is this: An unceasing stream of false and malicious charges is being daily poured out by the Vernacular Press against the English Government and the English race. The poor and ignorant millions are told that all their misfortunes are due to England and the English, who cruelly and heartlessly oppress them, and the prospect of better days is held out to them if they could only be quit of their oppressors. My Lord, the condition of the toiling masses is in every country one involving much hardship. But their lot is bearable as long as they believe the comparative hardship of it to be due to natural causes beyond their control, and to the condition of the world they live in. Hard and toilsome though their lives be, they may still be loyal as long as they believe that their governors have their interests at heart and desire to deal justly by them. But when these poor ignorant and credulous masses have it daily dinned into their ears that all the evils of life, even their very poverty, are due to the heartless rapacity and injustice of an alien race of oppressors, they cannot but come to believe the oft-told tale; for they are but children with no means of judging for themselves as regards matters outside their daily life. When once they come to believe this, their lot becomes intolerable in their own eyes. A prospect of ease and contentment as of the Golden Age is before them, and nothing stands between them and their happy future except the hateful English race. Thus their minds are poisoned and their contentment destroyed, and they are left ready tools for plotters and conspirators. Of the power of the Indian Government to deal sternly and effectually with any attempts at rebellion I entertain no doubt and feel no fear. But I do feel that it would be a cruel policy to allow these poor and ignorant people to be goaded to rebellion, confident in our power to slay them, should they yield to the temptation. The object of the proposed Bill is to prevent the dissemination of the poison of disaffection—a subtle poison which, like the seeds of disease, floats in the air and is communicated from man to man—by placing the centres of infection under control.

"This object cannot be obtained by prosecution in the ordinary Courts. Moreover, a prosecution by its publicity disseminates the poison. If it were necessary to destroy clothes infected with the plague, no sane man would ask that they should be brought into a crowded public court to have the question of their infectiousness tried.

"Great liberty of speech is conceded to prisoners and their advocates, and they are allowed to use any arguments which they choose in their defence; and these reports of trials are by our law specially privileged and may be printed with impunity. It is right that this should be so; but it is one of the reasons which render a public prosecution an undesirable method of dealing with these cases, for in punishing the prisoner you disseminate the poison. When special evils like this have to be dealt with, it seems wiser to meet them by special legislation than to alter the general criminal law or procedure. I do not think this Bill can fairly be objected to as class legislation. Publications in English are not subject to its provisions. Publications in the Vernacular are. The reason is that English is in India, to some extent, a learned language, and a knowledge of it represents some amount of education. When Latin was the language of the learned in England and the rest of Europe, it was thought no harm to print classical works containing the praises of the Republican form of government as the best possible, and little exception could have been taken to a learned treatise upholding that view. But had anyone published a treatise in the vulgar tongue informing the masses that they would be happier if they substituted that form of government for the one they lived under, he would have been speedily laid by the heels. Publications in English do not reach that class which is ignorant and credulous enough to be injured by the sort of stuff extracts from which have been read to us to-day.

"Even had there been no special urgency, I should have been glad to see prompt measures taken to abate the evil. That there is special urgency at present from the disturbed state of the political horizon and the agitation of men's minds by wars and rumours of wars, and from the increased activity of the sedition-mongers, no one can deny. That urgency has seemed to the Executive Government sufficient to warrant

them in asking the Council to pass the Bill at once. Believing that the evil is great, and the necessity for its immediate abatement urgent, and that the remedy proposed is the right one, I have no hesitation in voting for the Bill."

The Honourable Mr. Thornton said:—"Although in common with other Members of this Council I have not forgotten that I am an Englishman, and, in common with Englishmen, regard the free Press of England as an inestimable benefit; and although I have given proof of the sincerity of my professions in having been instrumental, in 1865, in withdrawing the censorship which had been maintained since 1857 over the Vernacular Press of the Panjáb, I am not the less sensible of the necessity for the legislation we are now considering. For some time past I have become painfully conscious, as indeed almost all who have had experience in district and provincial administration must be, of the increasingly seditious tone of certain of the Vernacular newspapers, and of the grave evil resulting from the dissemination of their disloyal and libellous productions among the ignorant populations of India.

"It is therefore my very decided conviction that, whatever may be the case in countries or amongst peoples differently circumstanced, the security of this Empire demands that the Executive Government shall be vested with complete power for promptly repressing and preventing the circulation of disloyal and seditious Vernacular publications.

"And, my Lord, I am the more disposed to assent to the exercise of this controlling power by the Executive Governments of India in the present case because, so far as my local knowledge extends, I can confidently assert that the writers or editors of the disloyal articles of which we complain no more represent the real feelings of the people of India than Dr. Kenealy may be said to represent the true sentiments of Englishmen. My experience is to the effect that they are for the most part disappointed ex-employés of the Government, broken-down vakils, disappointed candidates for Government service, or ex eléves of Government institutions, who, after having been educated by the State at an enormous cost, are indignant because, at the close of their academical career, they have not been presented *instanter* with a lucrative Government appointment. But, it may be argued, if such is the case, if the disloyal effusions of which complaint is made do not represent the real feelings of the people, why care about them? To these arguments the answer is, that there is such a thing as undermining a sound structure; and this process of undermining the loyalty of our ignorant and very impressionable populations has been long going on in several parts of India, and is beginning now to have effect in that very loyal part of Northern India of which I have personal knowledge.

"Then I have heard it said, why does not the Government, instead of resorting to the strong measure of introducing a Press law, endeavour to counteract the effects of seditious writings by contradicting their mis-statements, or by establishing or inspiring organs of its own to proclaim the benefits and advantages of British rule? To this it may be replied, that in newspaper warfare, unlike the situation at Plevna, the power of offence is immeasurably greater than the power of defence. Moreover, in such warfare there is no convention against the use of unfair weapons, and writers of the class we are considering do not hesitate to resort to weapons of attack which no Government, nor indeed any writer of respectability, would deign to use. Then, again, these writers derive much of their popularity and influence by adopting a ribald tone and piquancy of style which would be wholly inappropriate in any journal of the higher class; in a word, it would be as impossible to counteract the pungent sedition of some of our Native newspapers by utterances in official or non-official *Moniteurs*, as to counteract the effects of spicy paragraphs in *Vanity Fair* by dignified sentences in the *Standard* or the *Morning Post*.

"But, lastly, it will doubtless be urged—supposing all this to be true, why not make use of the ordinary tribunals, and prosecute the offending papers under the existing law of treason or of libel? This question has been so fully discussed by the honourable the mover and the learned gentlemen who followed him, that I need do no more then repeat that it is obvious that by launching State prosecutions against offending editors, the Government would be giving increased publicity and importance to the very publications it is desired on public grounds to stifle and destroy. No; in the case of the rank poison with which we are dealing, as in many other cases, prevention is far, is infinitely, better than cure.

"In these circumstances I have no hesitation in according my full support to the measure before the Council, and I accord that support in the confident assurance that the powers conferred will be used with justice and moderation, that they will never be

used for the repression of full and free discussion of the measures of Government or the conduct of its officials, but only of those publications which, in the language of the preamble of the Bill, 'contain matter likely to create disaffection to the Government or antipathy between persons of different castes, religions, or sects in British India, or have been used as a means of intimidation and extortion.' Under ordinary circumstances I should have been disposed to complain of the shortness of the notice given to the additional Members of Council of the intention to bring forward this important measure and the short time allowed for its consideration; but under all the circumstances of the present case I recognise the necessity for prompt action, and the difficulty of giving longer intimation of the provisions of the Bill."

The Honourable Mahárájá Jotíndra Mohan Tagore said:—"My Lord, as an advocate of the liberty of the Press, and as one who would not like to see any restrictions put upon it, I cannot but express my great regret that some of the low-class Vernacular papers have taken to a course which, to say the least, is extremely reprehensible. I must take this opportunity most emphatically to repudiate, on the part of the educated Natives of India, all sympathy with such writers, who, from whatever motive, attempt to excite something like a feeling of disaffection against British rule. The educated Natives do not even know of the existence of most of these newspapers. It is, however, I believe, a known fact that much of this class of writing proceeds from folly and a spirit of braggadocio rather than anything else. Yet that some sort of check should be put upon this abuse of the liberty of the Press I cannot deny; but whether the provisions of the existing laws are not sufficient for the purpose is what I am not in a position to judge. Those who are responsible for the good government of the country seem to think that, considering present circumstances, they are not. For this reason, without giving any opinion regarding the detailed provisions of the Bill just placed before us, I deem it my duty to give my humble support to the action of Government, the more so as it is not likely to affect the better class of our journals."

The Honourable Mr. Colvin said:—"My Lord, I am unwilling to prolong the proceedings of to-day's meeting unnecessarily, but I do not wish to give an altogether silent vote in favour of the measure under consideration. The Native Press has perhaps nowhere allowed itself greater license than in that part of the country in which I have been employed, and no one can hold a stronger opinion than I do in favour of the necessity of placing some restraint upon the uncontrolled liberty which it now abuses. A portion of that Press has hitherto applied its powers to little beyond inculcating hatred and distrust of the existing Government, to fostering class animosities, and to attacking (often, I fear, from no very worthy motives) public and private individuals. It is fortunate that its influence is not equal to its ill-will, as the number of people who read newspapers in the North-Western Provinces is still very small. But its power is likely to grow, and there is this peculiar evil attached to it, that instead of representing any existing public opinion, the Vernacular Press, so far as it goes, tends to create one, and that, an opinion which is as hostile as can be to the Government and the ruling class in the country. The conviction that some check is required, which has been so generally expressed here to-day, is shared by many in those Provinces, and, speaking from my own personal knowledge, I am confident that the measure now proposed will be cordially and generally approved by a large majority of those who are responsible for preserving tranquillity and contentment in that part of the country. Nor do I believe that it will be disliked by any but a few needy and discontented men whose occupation will be gone when they can no longer libel and threaten with impunity."

His Honour the Lieutenant Governor said:—

"My Lord, the subject before the Council appears to me to be one regarding which there is very little to be said; for it is a matter regarding the merits of which I can conceive the existence of no two opinions. What there was to say has been so ably and logically said that I find myself with but little to add, like my honourable friend Mr. Colvin. However, I feel that I ought not to give a silent vote in respect to the passing into law of a measure such as that before the Council, and this the more from the fact that I have had occasion to bring before the Government of India instances of the licentiousness and sedition of the Vernacular Press, and to urge the necessity of bringing that Press under control, and making it powerless for mischief.

"The evil has long been felt by the Government of Bengal, and I believe by nearly all the other Local Governments. My predecessor, Sir G. Campbell, very strongly stated on several occasions his conviction that measures for controlling the Vernacular Press were called for.

"I can very plainly foresee the misrepresentation and abuse to which the Government of India exposes itself by its determination to deal with this question in a bold and unflinching spirit, and I therefore desire, as a Member of this Council, to take upon myself my full share of responsibility for the measure.

"An attempt has been made by several very unscrupulous members of the Native Press to mislead the people into the belief that what Government desires to check is, not sedition, but fair criticism of public men.

"This is an assertion which I most emphatically deny and repudiate. What Government does object to is the sedition and gross disloyalty of some of the Vernacular papers, and their attempts to sow the seeds of disaffection to the British rule in the minds of ignorant people.

"There have been laid before the Government extracts from the Vernacular papers which establish the constant use of language of this description, and show that they habitually attack and misrepresent the Government under which they live in peace and prosperity in terms intended to weaken the authority of Government, and with a reckless disregard of truth and fact which would not be tolerated in any country in the world. The writings to which I allude have nothing to do with personal attacks. The personal abuse, the falsehoods, the scurrility, and the exaggerations which are applied to individual officers may well, as heretofore, be left to the ordinary action of the law courts, or be treated with the contempt they deserve. But it has been prominently stated that even this practicable irresponsibility for personal abuse is a public mischief, and is used for the purpose of extorting money or frightening timid subordinates from a proper discharge of their duties. But it is not on this ground that I desire to support this measure. What I do recognise, and long have recognised, as a fact, is that the licentiousness of the Press has, under false ideas of freedom and independence, been allowed to reach a stage which promptly calls, in the interests of the public at large, for the interference of the Legislature.

"I entirely agree with the honourable mover of the Bill in thinking that the whole of the Vernacular Press is not open to these charges. I believe with him that there are many such papers conducted by respectable men on excellent principles; but the law proposed cannot injure them. If papers do not write sedition, or endeavour to incite disaffection towards the Government, or endeavour to extort money by intimidation, their position will be no worse when this Bill has become law than it was before. If they do publish matter of this objectionable character, then it is the plain duty of Government to interfere with them in the interests of the public, and I am sure that the public will have no sympathy with them.

"I can quite understand that the Government of India has, as the honourable mover of the Bill has stated, felt some difficulty in applying a measure of this sort to a portion of the Press and exempting another portion. But the difficulty, it seems to me, is imaginary rather than real. The papers published in this country in the English language are written by a class of writers for a class of readers whose education and interests would make them naturally intolerant of sedition; they are written under a sense of responsibility and under a restraint of public opinion which do not and cannot exist in the case of the ordinary Native newspapers. It is quite easy and practicable to draw a distinction between papers published in English and papers published in the Vernacular, and it is a distinction which really meets all the requirements of the case, and should not be disregarded merely because some evil-disposed persons may choose to say that Government has desired to show undue favour to papers written in the language of the ruling power.

"The Press must be treated on its own merits. Had the English Press of India been in style and tone what it was 20 years ago, I for my part should have had no hesitation in voting for its inclusion in the present Bill. But I know nothing that has improved more of late years than the tone of the Anglo-Indian Press. It no doubt attacks Government measures and Government officials, and often very undeservedly; but, as I have said before, it is not this sort of criticism to which Government objects or desires to control. On the whole, the English Press of India, whether conducted by Europeans or Natives, bears evidence of being influenced by a proper sense of responsibility and by a general desire to discuss public events in a moderate and reasonable spirit. There is no occasion to subject that Press to restraint, and therefore, naturally enough, it is exempted. It would be a sign of great weakness on the part of Government to bring it within the scope of this measure merely to meet a possible charge of partiality. If it should ever happen that the Anglo-Indian Press should adopt a tone calculated to excite feelings of disaffection to the British rule, I shall be amongst the first to ask for its inclusion in a law of this sort.

"My Lord, I will not take up the time of the Council any further. I have never lost an opportunity of stating my opinion on the subject we are now discussing, and I hope that I have explained with sufficient distinctness the grounds upon which my opinions are based. But even if I did not entertain these opinions as strongly as I do, I should consider it my duty, when told by your Excellency as head of the Executive Government, that on full and calm consideration it had been determined that a measure of this sort was necessary for the maintenance of peace and order, to give it my hearty support."

The Honourable Sir John Strachey said:—"My Lord, I have a special reason for wishing to add a few observations of my own to those that have already been made on the Bill before the Council. Not long ago I was Lieutenant Governor of one of the great Provinces of India, and some years previously the government of another Province was entrusted to me. The questions which are dealt with in this Bill have consequently been frequently brought home to me in a very practical shape. I have had to look on powerlessly at the mischief that has been going on, and have deplored the neglect with which it has been treated by the Government. I have known that this neglect has not been caused by indifference, but by the natural disinclination, which happily all Englishmen feel, to do anything which shall have even the appearance of interfering with the liberty of the Press, and if I myself now thought that this Bill was really open to such a charge I should have been unable to give it my support.

"I deny that this measure will infringe that liberty. Liberty of the Press means liberty of discussion, liberty for the free expression of thought and opinion. But liberty does not mean unbridled license; it does not mean unlimited permission to let loose on the land a never-ending stream of abuse of all the institutions by aid of which society is held together; abuse of those things respect for which is indispensable for the preservation of the lives and property of everyone; abuse of the Government, of the administration of justice, of the whole English race, and of all it does or desires to do. Respect for the liberty of the Press does not require that we should permit the writers of these scurrilous pages, which it is a misuse of language to call newspapers, to go on constantly telling the loyal and honest, but ignorant, people of India such things as those of which we have heard examples to day. That Englishmen 'have the privilege of killing Natives with impunity;' that they are 'more mischievous to the Natives than snakes, and kill them with as much indifference as one kills a reptile;' that 'pimping is the only calling which the British Government does not yet practise;' that we have robbed the Chiefs of India of everything but the clothes they wear, and that the time is close at hand when this vile race, which has lost its courage and its military power, will have nothing left to them, but to abandon India to the victorious Russians, and flee for their lives. Nor does respect for the liberty of the Press require that we should allow blackmail to be levied on Native Princes and ladies, and on Honourable Native gentlemen, who must pay the demands of these men or be held up to public infamy. Without dwelling on the political mischief caused by the calumnious and seditious language which constitutes a main staple of some of those productions of the Native Press against which the present Bill is directed, it seems to me clear that there is precisely the same justification for a law which shall prevent these abuses as there is for laws against obscene publications, or against defamatory and seditious and obscene public dramatic performances.

"It has been proved by long experience that the existing law is altogether insufficient to supply the necessary check on these productions, and if there were no other reasons, public decency alone would require that such things should be stopped. I believe there is no country in the world where they would be tolerated. Among communities with a more advanced civilisation legal enactments are hardly necessary for their prevention. Public opinion either makes them impossible, or at once brings upon their authors a just condemnation which goes far to render them harmless. Here, unfortunately, it is different. A small class of corrupt and malignant writers exists in India, as elsewhere, for no country is free from these pests of society, and there is here no compensating power of healthy public opinion to check their excesses. The honest journalist has nothing to fear from the present measure. He will be as free as he has ever been to give expression to his opinions, to discuss the action of the Government and its officers, to advocate those measures and doctrines of which he approves, and to censure those that he condemns. The limitations under which he may do this will in no respect differ from those that apply in England. I cannot describe those limitations better than by quoting the words in which a distinguished English judge stated the law on this subject a few years ago:

"'The public journalist,' he said, 'is entitled to canvass the acts, the conduct, and the intentions of those who may be entrusted from time to time with the administration of the Government by the Crown.

"'He is entitled to canvass and, if necessary, to censure those acts. He is entitled to comment on, canvass and, if necessary, censure the proceedings of Parliament. He is entitled to criticise and condemn the acts of public men. He is entitled to point out any grievances which he may think the people labour under, and argue for their removal, and suggest what remedies may occur to him for the purpose. He is entitled not only to publish, but to comment on, to criticise, and, if necessary, to condemn the conduct of judges and their decisions; nay more, even the verdict of juries are not exempt from fair and reasonable criticism. * * * * * * I have told you within what limits a journalist may exercise his opinion and his talents; but I should tell you also the things which he is not permitted by law to do. He must respect the existence of the form of Government under which he enjoys and exercises those very extensive rights and privileges to which I have referred. A public journalist must not, either covertly or openly, devote the pages of his journal to overthrow the Government. * * He must not sow disaffection and discontent generally throughout the land. * * He may, as I said, comment on the acts of the Government and criticise them severely; he may, as I said, canvass and criticise proceedings in Courts of Justice, and the conduct and demeanour of the judges who preside; but he must not devote his journal to the purpose of bringing the administration of the law generally into contempt, and exciting the hatred of the people against the law; neither can he legally devote the pages of his journal to excite animosities between different classes of Her Majesty's subjects.'

"These are the principles by which the British Government desires to be guided in this country also. They are the principles by which its action has been guided in the past, and by which it will continue to be guided in its relations with the Native Press, should the measure now before the Council become law.

"It is a cause of regret to the Government that any such change of system as that now proposed should be rendered necessary by the circumstances of this country. But it is obvious that more must be left in India to the Executive Government, and less to the restraining power of public opinion, or of the Judicial Courts, than would be right in England. In the present instance, as in many others, a restraining power supported by a legal sanction may be found necessary by the Executive Government, though the fact of that power existing may not improbably act so as to prevent its being put into operation.

"There is no danger in these days that an English Government will fail to act in accordance with the principles of the English law which I have stated; or that it will apply in a harsh or illiberal manner the powers with which it is now proposed to invest it. If the principles and the practice of the Government be thus regulated, it will be impossible for anyone to say that any infringement has been made in the legitimate liberty of the Press. But while I affirm this, I wish also to add that the Government on its part can tolerate no infringement of its legitimate authority. To us has been entrusted the guardianship of British supremacy in India, and we are resolved to transmit that trust unimpaired to those who follow us."

The motion was put and agreed to.

The Honourable Mr. Stokes said that it appeared from the preamble that one of the objects of this measure was to prevent the use of the so-called Native newspapers as a means of intimidation, and section three accordingly empowered the Magistrate to call upon the printer and publisher of any such newspaper to give a bond not to 'use or attempt to use such newspaper for the purpose of putting any person in fear or causing annoyance to him, and thereby inducing him to deliver to any person any property or valuable security, or anything signed or sealed which may be converted into a valuable security, or to give any gratification to any person.'

But it had just been pointed out to him that this did not provide for what he believed was the common offence of misusing such newspapers for the purpose of intimidating public servants from discharging their public duties. The Penal Code, section 189, provided for punishing such offences when committed. The Bill should provide, as best it could, for preventing their commission without any judicial proceeding.

Mr. Stokes therefore begged leave to move that the following be added to clause (*b*) of section three:

"or for the purpose of holding out any threat of injury to a public servant, or to any person in whom they or he believe or believes that public servant to be interested, and thereby inducing that public servant to do any act, or to forbear or delay to do any act, connected with the exercise of his public functions."

The Honourable Mr. Paul remarked that this amendment had taken him by surprise, no opportunity having been afforded for the consideration of the provision which was now proposed, and under the circumstances he was not prepared to vote on the motion one way or the other.

His Honour the Lieutenant Governor observed that he was responsible for the amendment which had been proposed. He had brought to the notice of the honourable mover of that amendment what he conceived to be an omission in the Bill. The amendment before the Council was in respect of a matter regarding which many complaints had been received, and for which no provision had been made. He considered that exactly the same difficulties which applied to prosecutions for extortion in relation to private individuals would apply to prosecutions for offences of the character to which the amendment would apply, and if it was considered desirable to restrain the Vernacular Press from making scandalous aspersions on the character of private individuals with a view of extorting money, he thought it was equally desirable to protect public officers in a similar manner from intimidation and threats in respect to the performance of their public duties. It was as inexpedient to leave the matter to be dealt with in the ordinary Courts in the one case as in the other.

The motion was put and agreed to.

The Honourable Sir Alexander Arbuthnot moved that the Bill as amended be passed. He said—"I am sure that your Lordship and every Member of the Executive Government will have been gratified at the reception which the Bill has met with from the Council. There is only one point in connexion with the discussion which has just taken place, regarding which I entertain any regret. I could wish that more of our Native colleagues had been present to take part in the debate; but I feel bound to say that we are greatly indebted to the one Native Member of the Council who has been able to be present, for his sensible and loyal remarks on the subject of the Bill. I feel sure that the observations which the Mahárájá Jotíndra Mohan Tagore has made will go forth to his countrymen—and especially to the educated portion of his countrymen—with considerable effect, and will exercise a most valuable influence on the discussions which we must expect to take place on this Bill. As my honourable friend the Lieutenant Governor remarked, I have no doubt that the Government will not escape attacks on the measure to which it has felt it its duty to resort; but I do not apprehend that in those attacks there will be a single word which will induce any Member of this Council to regret the part which he has taken in voting for and supporting the measure. After the very forcible arguments which have been advanced by my honourable colleague the Advocate General; after the clear and lucid manner in which the points of the case and the arguments have been stated by my honourable friend Mr. Evans, and after the results of their practical experience given by Mr. Thornton, Mr. Colvin, the Lieutenant Governor, and Sir John Strachey, I think that we may allow this measure to go forth to the public with undiminished confidence, and with a sanguine hope that it will be received by the intelligent portion of the public, both in this country and in England, and also in those other parts of the world in which matters connected with India receive any sort of interest, as a measure which the Government was justified in passing, and in fact was bound to pass."

His Excellency the President said:—

"After the exhaustive manner in which this measure has now been discussed, the clear and temperate statement of my honourable colleague who introduced it, and the able speeches we have heard from those honourable Members who succeeded him, I find that I have but little need to trouble the Council with any additional remarks. It would not, however, become me to obscure my responsibility for a measure of this extreme importance by giving it a silent vote; and I must, therefore, make a further claim on the attention of the Council.

"I cannot but regret the necessity which, by some irony of fate, has imposed upon me the duty of undertaking legislation for the purpose of putting restrictions on a portion of the Press of this country. By association, by temperament, by conviction, I should naturally find my place on the side of those to whom the free utterance of thought and opinion is an inherited instinct and a national birthright. I should have rejoiced had it fallen to my lot to be able to enlarge, rather than restrict, the liberty of the Press in India; for neither the existence nor the freedom of the Press in this country is of Native origin or growth. It is an exotic which especially claims and needs, from the hands that planted it in a foreign soil and clime, protecting, shelter, and fostering care. It is one of the many peculiarly British institutions which British rule has bestowed upon a population to whom it was previously unknown, in the belief that it will eventually prove beneficial to the people of India, by gradually developing in their character those qualities which have rendered it beneficial to our own countrymen. For this reason the British rulers of India have always, and rightly, regarded with exceptional tolerance the occasional misuse of an instrument confided to unpractised hands. But all the more is it

incumbent on the Government of India to take due care that the gift for which it is responsible shall not become a curse instead of a blessing, a stone instead of bread, to its recipients.

"Under a deep sense of this great responsibility, I say distinctly, and without hesitation, that, in my deliberate and sincere conviction, the present measure is imperatively called for by that supreme law—the safety of the State.

"We have endeavoured to base our rule in India on justice, uprightness, progressive enlightenment, and good government, as these are understood in England; and it is at least a plausible postulate, which at first sight appears to be a sound one, that, so long as these are the characteristics of our rule, we need fear no disaffection on the part of the masses.

"It must, however, be remembered that the problem undertaken by the British rulers of India—(a political problem more perplexing in its conditions, and, as regards the results of its solution, more far-reaching, than any which, since the dissolution of the Pax Romana, has been undertaken by a conquering race)—is the application of the most refined principles of European government, and some of the most artificial institutions of European society, to a vast Oriental population, in whose history, habits, and traditions they have had no previous existence. Such phrases as 'Religious toleration,' 'Liberty of the Press,' 'Personal freedom of the subject,' 'Social supremacy of the law,' and others, which in England have long been the mere catch-words of ideas common to the whole race, and deeply impressed upon its character by all the events of its history, and all the most cherished recollections of its earlier life, are here, in India, to the vast mass of our Native subjects, the mysterious formulas of a foreign, and more or less uncongenial, system of administration, which is scarcely, if at all, intelligible to the greater number of those for whose benefit it is maintained. It is a fact which, when I first came to India, was strongly impressed on my attention by one of India's wisest and most thoughtful administrators,—it is a fact which there is no disguising, and it is also one which cannot be too constantly or too anxiously recognised, that by enforcing these principles, and establishing these institutions, we have placed, and must permanently maintain, ourselves at the head of a gradual, but gigantic, revolution; the greatest and most momentous social, moral, and religious, as well as political, revolution which, perhaps, the world has ever witnessed. Now, if the public interpreters and critics of our action were only European journalists, capable of understanding and criticising it from a European point of view, in reference to the known principles of European polity, and in accordance with the commonly accepted rules of European reasoning, then, I think, we might rationally anticipate nothing but ultimate advantage to the country, as well as to its Government, from the unrestricted expression of their opinion, however severely they might criticise, from time to time, this or that particular detail in the action of this or that particular administration. But this is not the case as regards those journals which are published in the Vernacular languages. Written, for the most part, by persons very imperfectly educated, and altogether inexperienced; written, moreover, down to the level of the lowest intelligence, and with an undisguised appeal to the most disloyal sentiments and mischievous passions; these journals are read only, or chiefly, by persons still more ignorant, still more uneducated, still more inexperienced than the writers of them; persons wholly unable to judge for themselves, and entirely dependent for their interpretation of our action upon these self-constituted and incompetent teachers. Not content with misrepresenting the Government and maligning the character of the ruling race in every possible way and on every possible occasion, these mischievous scribblers have of late been preaching open sedition; and, as shown by some of the passages which have to-day been quoted from their publications, they have begun to inculcate combination on the part of the Native subjects of the Empress of India for the avowed purpose of putting an end to the British Ráj. This is no exaggeration. I have here under my hand a mass of such poisonous matter, extracted from the various organs of the Vernacular Press.

"After all that has been already said in description of it, I think it would be unnecessary to trouble the Council with the various illustrations which I had intended to bring under its notice. But here, for instance, is one typical specimen of the art of allegorical calumny described by my honourable and learned friend Mr. Paul:—In the Calcutta pice paper, the *Sulabha Samachar*, which has the largest circulation (about 5,000) of any Vernacular paper in India, the Macgregor trial was travestied in an article on the 29th December. The prisoner is named 'Mr. Rogue,' of the Factory at Kritantapur ('the city of death'); the doctor whose evidence saves him from hanging is 'Dr. Bribe;' and after the conclusion of the mock trial the judge, the doctor, and Mr. Rogue dine together, and afterwards go a-hunting.

"The articles that are actually and obviously seditious are, of course, much fewer in number; for there still remains a lurking suspicion that the provisions of the Penal Code under this head may some time or other be put in force. Both in Bengal and in Bombay the worst inferences are generally concealed under the form of inuendoes. One Bengal paper, after saying that a 'mighty and wide-spread conflagration is often preceded by common smoke,' goes on to point out that the English, 'proud of the power of their bayonets, tread on the heads of the whole Indian population,' and that '25,000 Englishmen are ruling 250,000,000 Natives;' but the conclusion is wisely left to the reader's imagination. And, again, another Bengal paper points out that the English themselves 'speak of the decline of their military power and the loss of their prestige as a nation;' and concludes that 'there is great reason to believe in the truth of the statement.' So, too, a Bombay paper, after declaring that 'England has become enervated from too much addiction to luxury, and therefore is not willing to encounter Russia in the field.' instances Alexander, Cæsar, and Napoleon Buonaparte as examples that those who have attained the imperial dignity have come to a disastrous end, and prophesies the same result of the Imperial Assemblage at Delhi. The *Kiran*, of Bombay, after saying that 'England has been showing a thorough effeminateness from the beginning of this war;' that a 'sharp communication from Russia was sufficient to cool its spirit;' that 'England has never been famous for heroism—according to the popular belief, it owes its great Indian Empire more to diplomacy and craftiness than to bravery;' goes on to say that England, yielding to the 'mere appearance of Russia,' her inactivity makes the Natives of India very uneasy about their own safety; and a week later the same paper declares that, as soon as victorious Russia gains a footing in India, 'the English will have no other alternative than to flee for their lives.'

"The *Arya Warta* follows the negative suggestive plan—'Don't nail his ear to the pump:' it says—'If we were to write that the Englishmen in India are very few, and though Natives are not brave, but weak and unarmed, yet if they wish they can blow away the English even by their breath, and so to advise the Natives to unite and drive the English out of the country,' this advice would be 'pernicious to us' and 'treasonable.' The *Shiwaji*, a Mahratta paper, is somewhat more outspoken.

"But the most daring sedition is written in the Vernacular papers of Upper India. The paragraph which the *Malwa Akhbar* publishes at one of the Mahratta capitals (Indore) is striking. It gives, as a rumour that 'has perceptibly affected trade and the money market' in Bombay, that Nána Sáheb is about to invade India with a Russian army, and 'will establish once more the dominions of the Peshwás through the auspices of the Czar,' Satára, Baroda, Nágpur, Jhánsi, &c., being formed into 'feudatory kingdoms acknowledging the suzerainty of the Peshwá.' The same paper, a fortnight later, speaking of the 'evil times' and 'gloomy days' of English rule, says significantly, 'we dreamt last night of a deer holding in his power a lion and a tiger.' A little later it declares that the main object of the English Government in this country 'consists in wheedling the people out of their money by all manner of tricks.' And, again, the same paper declares that 'a belief has lately grown up in the minds of the Natives that Native rule has many advantages;' 'the Hindús have begun to think the Mussulmans to be Natives;' the English 'will not be able to resist the progress of Russian arms in India;' 'our English military officers now think fighting to be a great sin,' and so on. Having in the intervening issue contented itself with declaring that the English in India 'consider Natives as beasts of prey and generally kill them as such; the oppressions of European officers have now become intolerable,' the same paper a fortnight later (in an article on the Russian occupation of Constantinople) makes a point out of the declarations of some English statesmen that the preservation of our Indian Empire is not of great importance to us; it declares that this is illustrated 'by the fable of the fox and the grapes.' And this is published in Holkár's capital, and doubtless read in every Court and every bázár of Central India.

"Now the late Mr. Mill, a political thinker who had given much study to the administrative problems of this Empire, was undoubtedly one of the ablest, the most thoughtful, and the most eminent advocates of *laissez faire* as regards the public expression of personal opinion. But even Mr. Mill recognised very distinctly the paramount necessity of restrictions upon the expression of opinion—as regards communities when they are in their nonage, and as regards individuals, in certain cases, one of which he thus defined: 'Even opinions,' he says, 'lose their immunity when the circumstances in which they are expressed are such as to constitute a positive instigation to the mischievous act.' And on this Sir James Stephen has observed that it is not only possible to throw the abetment of a crime into the form of the expression of an

opinion, but that 'you may also throw it into the form of the statement of a fact, as was done by the courtier of Ahasuerus, who, when Haman got into disgrace, casually observed—'Behold also the gallows which Haman has set up.'

"I think the Council must have been satisfied, by the specimens which have now been submitted to its notice, that the Vernacular Press is at present an adept in the treasonable art of instigating mischievous action, both by the expression of opinion and the statement of fact. I am confident that there is no Government in the world which would tolerate, no Government which could afford to tolerate, none which would be justified in tolerating, the unrestricted utterance of such language as is now addressed by the Vernacular journals of this country to the ignorance, the prejudices, and the passions of a subject race. There is an excellent Society for the Prevention of Cruelty to Animals. It is another of those British institutions which is, in its origin, foreign to this country, where, however, there is a wide field for its beneficent exertion. But I am persuaded that not even the most enthusiastic member of that Society would tolerate the continued existence and unrestricted activity of a wasps' nest in his garden, or hesitate to enjoin upon his household servants the timely extermination of venomous insects. I maintain that to prohibit the mischievous utterances of such journals as those from which I have quoted is no more an interference with the liberty of the Press than to prohibit the promiscuous sale of deadly poisons is an interference with the freedom of trade.

"My honourable friend Sir John Strachey has reminded us that the liberty of the Press is not extended by British law to the literature of Holywell Street. If, then, the members and officers of the Society for the Suppression of Vice, if the Legislature which passed, if the judges who apply, and the police who enforce, Lord Campbell's Act for the prevention and punishment of obscene publications,—if, I say, all these authorities be fairly open to the charge of interference with the liberty of the Press, then, and only then, can such a charge be reasonably brought against the Government of India for having framed, recommended, and resolved to carry this Bill. But if, on the other hand, the freedom of the Press be not only compatible with, but to a great extent dependent on, that protection to public decency and private character of which, in free communities, a free Press is itself one of the strongest safeguards, then I maintain that this Bill, so far from being hurtful to the freedom of the Press in India, is a much-needed guarantee for the continued existence of it. I say that the continued existence of a free Press in India is incompatible with the continued existence of the evils which this Bill is intended to remove; and I say that whatever tends to the prevention of disease, or the correction of deformity, tends also to the preservation of health and the prolongation of life. We have been taught by One on whose teaching the whole of Christian civilization is founded, that it is better to pluck out the offending eye, or cut off the offending hand, than that the whole body should perish. But the class of unseemly and seditious publications which will come under the operation of this Bill are assuredly neither the eyes nor the hands of the Native Press of India. They are but foul blotches and boils, virulent pustules and rank eruptions, on the least seemly parts of it. If, even in the most advanced self-governing societies, it be still the acknowledged duty of the State to provide by law for the repression of publications calculated or designed to pervert the mind and poison the sentiments of those whose characters are yet unformed and whose judgment is still immature, then I assert with confidence that there is no Government in the world on which that duty is more incumbent than the Government of India; and that the measure which, in our discharge of that duty, we have laid before this Council is an eminently just, as well as an urgently necessary, measure. For I maintain, without fear of contradiction, that the young people in England, for whose mental and moral protection Lord Campbell's Act was passed, are infinitely less ignorant, less easily influenced, infinitely better able to govern their own passions and guide their own conduct, than the helpless masses of our Native population, on whose behalf your are now asked to pass this Bill.

"It is not in the spirit of resentment for injuries that we propose to legislate. It is in the firm conviction that the maintenance of our Ráj is for the good of the people, that we seek to save the people from the ruin in which they would involve themselves by seditious agitations against it. We have no desire to resort to fine or imprisonment; but what we do desire, and what we regard as the plain duty of the Government, is to prevent the open preaching of sedition and rebellion amongst the most ignorant, excitable, and helpless portion of its subjects.

"Within the last few weeks I have refused applications from two different Local Governments to permit the prosecution of local Vernacular newspapers for obvious and rank sedition; and I will state my reasons for so doing. The law, as explained by the

honourable mover of this Bill, is in its present state a very questionable instrument. The explanation of 'disaffection' may be taken to explain away almost any incitement to disaffection that is not followed by actual rebellion; so that the probability of securing a conviction would always be doubtful. But, though these considerations might well justify me in hesitating to sanction a prosecution under existing circumstances, it was not solely, nor indeed mainly, on these considerations that I have acted. Had the law been certain, and the temper of the jury such as would have rendered a conviction secure, still I should not have considered a prosecution desirable. What I desire is to *prevent*, not to *punish*, seditious appeals. A successful prosecution, even should it in some cases have a deterrent effect, would still invest the prosecuted journal with a mischievous notoriety, and an artificial importance, calculated to give to its seditious teaching the very publicity which, in the interests of good government, we should desire to prevent. Every such victory would be a virtual defeat.

"It is for these reasons that I came to the conclusion that legislation was necessary, and that it behoved us to direct such legislation to methods of prevention rather than of punishment. This conclusion has been adopted, after the most anxious consideration, with the unanimous approval of every Member of my Executive Council, and every Local Government in India except one, within whose jurisdiction the Vernacular Press is wholly insignificant and unheeded.

"It may, and by some persons it probably will, be regarded as an objection to this measure that it draws a distinction, and apparently an invidious distinction, between the Native and the English Press. It may be said, with perfect truth, that the very words which we regard as innocuous in an English paper will be deemed seditious in a Vernacular journal, and that the Native editor may be ruined for repeating what the English editor has published with impunity. Well, this seems a very strong indictment against the Bill; but the briefest examination of the circumstances for which we are legislating will suffice to dissipate the force of it. In the first place, let the real distinction be observed. The distinction is not between Englishmen and Natives, or between the English Press and the Native Press; for many Natives publish their newspapers in English, and in very good English too. Some of the Native newspapers thus published contain excellent and valuable comments on public affairs. Some of them are also edited by men of acknowledged ability and culture, who certainly do not hesitate to criticise the English Government with an asperity and hostility which no other foreign Government in the world would tolerate for a moment. With these papers we do not interfere. Being written in English, they are *ex vi termini* addressed to a more or less educated audience, and a class that has at least the power, even if it have not always the will, to choose between the false and the true, between the evil and the good. From them we apprehend no political danger; and we can trust to their improving education, as time goes on, to render their criticism fairer, and their judgment more according to knowledge. It is not, then, against Native papers, as such, that our legislation is directed. We confine our measures of restriction purely to the papers written in Vernacular languages; and we do so because, as I have said before, they are addressed solely to an ignorant, excitable, helpless class—a class whose members have no other means of information, no other guide as to the action and motives of their rulers; and who, if such action and motives be persistently misrepresented to them, are likely to give vent to their excited feelings in acts of disaffection, which cannot but be fraught with disaster to themselves.

"There is a very great difference between denouncing, in a debating society of educated men, the existence of the Government established by law, and using the same language to an excited mob. There are certain physiological works which may be rightly offered to the study of medical students, but which no one would place before schoolboys. What is to competently educated men a subject only of scientific inquiry, becomes an instrument of danger and destruction in the hands of the ignorant. This distinction applies to our treatment of newspapers printed in English, and distinguished from those printed in the Vernacular. The one class is addressed to people who can, more or less, judge for themselves; the other to those who are incapable of judging.

"There is, however, one aspect of the case which I have not yet touched upon, but which is scarcely less important than those on which I have been dwelling. It is the use made of the Native papers as a means of extortion for levying blackmail from Native Chiefs and persons of distinction, or as a means of intimidation applied to Native Magistrates and Judges.

"To Natives of distinction the publicity of newspaper abuse is probably far more galling and intolerable than it is to any class of Europeans; and a Native would be very unwilling to add to this publicity by going into the court and suing his libeller. It is probable, too, that these cases are but rarely noticed in the reports of our translators.

Very lately there was a case pending in a Madras Court in which a member of the Carnatic family charged a Native paper with having libelled him but I could find no reference in the reports of the article complained of. We have had, however, not unfrequent complaints on this score. A Native gentleman of high position, writing to us from Peshawar, complained that the editors of certain Vernacular papers habitually attack the character of innocent people who cannot afford to satisfy their cupidity. They force people to subscribe to their papers, and write against those who refuse to comply with their request. 'Rájás,' he says, 'and Chiefs dread him (that is to say, the proprietor or editor of a Vernacular journal), under the impression that he may write against them, as he did against their compeers. They, therefore, subscribe to his newspaper, and assign an annual sum of money to him. The editor calls over every year to each State, receives money, khillats and sumptuous meals, and comes back.' This is not an isolated instance. I have quite lately received similar testimony from the editor of a most respectable Vernacular newspaper, who feels himself and his calling degraded and blackened by the malpractices of this baser sort of his own profession; but I need not take up the time of honourable Members by referring to other examples. The misuse of the Press as a means of intimidating Native Judges and Magistrates was strongly dwelt upon by Sir G. Campbell in a report urging on the Government of India a measure very similar to that which we have now been compelled to adopt. Quoting from the report of one of his most experienced Commissioners, he said —'There is, however, one aspect in which the present unbridled license of the Press is peculiarly injurious to Government; for it affects the feelings of its Native officers and subordinates to an extent which is palpably detrimental to the thoroughly upright and fearless discharge of their official functions. I fear that there is not a Native Deputy Magistrate in the country who could deny that he is afraid of becoming the subject of personal attack in a Native newspaper. I know of scarcely any more exquisite, but certain, process of torture than that which begins with the publication of a scandalous attack on a public officer, and leads up to a call for explanation. Even if his explanation is accepted, he has gone through the ordeal, he has been mentally tortured, while his assailant has lurked in the darkness, and is beyond the reach of punishment. I say, without fear of contradiction, that this villainous misuse of the public Press affects the whole of the administration of justice by Native officers, and that in the exceptional state of this country it is monstrous to allow a system of uncontrolled Press-license to prevail, which is only suited (even if it is suited there) to nations in which independence and civilization are more thoroughly established.'

"Similar testimony is to be found in more recent reports, and is strongly repeated by the present Commissioner of Dacca. I trust, however, that I have now said and read enough to satisfy the Council that we have not undertaken the present measure lightly or without the fullest and most anxious consideration. We must of course expect that by those people whose minds are governed by phrases, and who look upon the liberty of the Press as a fetish to be worshipped, rather than as a privilege to be worthily earned and rationally enjoyed, this measure will be received with dislike, and the authors of it assailed with obloquy. It is my hope, however, that the gradual spread of education and enlightenment in India may insure and expedite the arrival of a time when the restrictions we are now imposing can with safety be removed. I am unwilling to hamper the free influence of honest thought; but I recognise in the present circumstances of this country, and the present condition of the populations committed to our charge, a clear and obvious duty to check the propagation of sedition and prevent ignorant, foolish, and irresponsible persons from recklessly destroying the noble edifice which still generously shelters even its vilest detractors. That edifice has been slowly reared by the genius of British statesmanship out of the achievements of British valour. It was founded by English enterprise; it has been cemented by English blood; it is adorned with the brightest memorials of English character. The safe preservation of this great Imperial heirloom is the first and highest duty of those to whose charge it is entrusted—a duty owed to the memory of our fathers, as well as to the interests of our children; to the honour of our Sovereign, no less than to the welfare of all her subjects in India."

The motion was put and agreed to.

No. 23 OF 1878.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Judicial.

To THE RIGHT HONOURABLE VISCOUNT CRANBROOK, Her Majesty's Secretary of State for India.

MY LORD, Simla, the 18th April 1878.

HER MAJESTY'S Government have already been furnished with copies of the *Gazette of India Extraordinary* issued on the 14th ultimo, containing the Act which was passed on that day by the Council of the Governor General for the better control of publications in Oriental languages, together with the "Statement of Objects and Reasons" appended to it. A report of the debate which took place in the Legislative Council on the occasion of the passing of the Act will be sent to you from the Legislative Department of our Government by the present mail, and, as you are doubtless aware, the general policy of the Act and its leading provisions had received the sanction of your predecessor before it was introduced. In now submitting for your information copies of the papers specified in the annexed list, which include a Minute recorded by his Excellency the Governor General, under date the 22nd of October last, and circulated confidentially to the several Local Governments, and the correspondence which subsequently took place, we propose to place on record, as briefly as the nature of the case will admit, the reasons which have forced us to the conclusion that special legislation was necessary for the purpose of restraining the license of a section of the Native Vernacular Press.

2. The seditious character of the writings in some of the Vernacular newspapers and their obvious tendency to excite disaffection against the Government, and to bring upon it the hatred and contempt of the unenlightened masses to whom they are principally addressed, as well as the system of extortion to which our Native feudatories and many of our Native employés are exposed by the rapacity of unscrupulous Native editors, are matters which, during the last four or five years, have engaged the attention of the Government of India, and also of the Secretary of State. In 1873* some correspondence took place on the subject with the Government of Bengal, in the course of which the Lieutenant Governor (Sir George Campbell) expressed himself decidedly of opinion that a much stronger law is required than that which now exists. "In England," Sir George Campbell observed, "such things would, he believed, be punishable as gross libels, sedition apart. In this "country not only is the Government required to furnish proof of actual sedition in the "case of the most scandalous and offensive publications of this nature, but that offence "is so qualified by the proviso, that in the case of wretched Bengalee scribblers whom "no one supposes to have the courage to do anything else than to render obedience to "the lawful authority of Government, the matter becomes very complicated, and if "there is any opening for doubt or argument, reasonable or unreasonable, the position in "this country is now such that a prosecution would probably involve an amount of "litigation and scandal that would make the cure worse than the disease. This is not "the first time that a warning has been issued, and nothing more done, and meantime "such things have got worse and worse. What really means nothing in Bengal, may "be read and copied by others in other parts of India, in whose hands and before whose "eyes such matters would really be highly inflammatory and dangerous. The Govern-"ment cannot allow Bengalee school-boys to write seditious fustian without running "great risk, and more risk of the spreading of such things. All the boys in Calcutta "may read and not rebel, but what would a frontier Pathan think, if he reads a trans-"lation of such things, and finds that such things are published with impunity."

The letter concluded with a recommendation "that there should be a law to punish "summarily and severely, without all the *éclat* of a long prosecution for sedition, those "who write and publish mischievous and seditious libels on the Government, and to "shut up newspapers which are the vehicles of this language."

* See letter from Government of Bengal, dated 7th August 1873.

3. In 1875 the Secretary of State drew the attention of the Government of India to certain articles in a Vernacular newspaper, the tendency of which was to justify the attempt to poison Colonel Phayre at Baroda, and, while leaving it to the Government of

India to decide whether the provisions of the Indian Penal Code should be brought to bear upon such writings, remarked that their unchecked dissemination among the Natives "could not be allowed without danger to individuals and to the interests of Govern-"ment itself."

4. After consultation with the Advocate General, who, while holding that the articles to which Lord Salisbury had drawn attention were punishable under the Indian Penal Code, entertained doubts as to the success of a prosecution, Lord Northbrook's Government decided* that it was "not advisable to institute "prosecutions in these and other cases in which the "language used is such as might be considered to come within the provisions of the "law." It appeared to them "by no means certain how the Act would be construed "in court, and whereas a failure to obtain a conviction would be most damaging to the "Government, a prosecution, even if successful, would probably occasion greater "public excitement than the occasional publication of such attacks;" and their conclusion was that "in the present state of the law it was not desirable for the Govern-"ment to prosecute, except in the systematic attempts to excite hostility against the "Government." The despatch announcing this decision to the Secretary of State ended with the following remark:—"The questions of the tone of the Native Press, "of the condition of the law, and of the propriety of altering it, present very grave "difficulties, and we propose to take another occasion of expressing our views upon "them."

* Despatch to the Secretary of State, dated 6th September 1875.

5. Lord Northbrook retired from the Government a few months after this correspondence took place. The consideration of the subject was resumed shortly after the arrival of the present Viceroy, and received his careful attention; but it was not until the latter part of last year that his Excellency felt himself in a position to offer definite suggestions for dealing with the evil, which continued unabated, and was in fact increasing every month. Those suggestions are contained in his Excellency's Minute of the 22nd October last. They were three in number—

(1.) That the explanation attached to section 124 A of the Penal Code should be modified.

(2.) That provision should be made for taking security from proprietors of Native presses.

(3.) That a law similar to the Press Law now in force in Ireland (33 & 34 Vict. cap. 9. sections 30 to 33) should be enacted.

6. As your Lordship is aware, the law relating to the Press in India, whether English or Native, was, previous to the passing of the recent Act, contained in Act XXV. of 1867, which merely provides for the registration of printing presses and newspapers, and in section 124 A of the Indian Penal Code (as amended by Act XXVII. of 1870), which makes the act of exciting disaffection to the Government, whether by words either spoken or intended to be read, or by signs, or by visible representations, or otherwise, a penal offence. To this section there is appended an explanation to the effect that such disapprobation of the measures of Government as is compatible with a disposition to render obedience to the lawful authority of the Government against unlawful attempts to subvert or resist that authority is not disaffection.

7. On full consideration of the question, for reasons which we shall state presently, it was not deemed advisable to propose any alteration in the Indian Penal Code, and accordingly the Viceroy's Minute was circulated in a confidential form to the several Local Governments and Administrations with a request that they would state their opinions on the second and third of the Viceroy's proposals for dealing with the Native Press. The replies to this reference will be found among the enclosures of this despatch. It will be seen that, with the exception of the Government of Madras, all the Local Governments were unanimous in the opinion that a special law was needed for the control of the Native Press, and were generally in favour of the second and third proposals made by the Viceroy. The Government of Madras, for reasons which are fully stated in the Minutes of the Governor and the two civil Members of Council, were opposed to any curtailment of the liberty of the Press; but here we may remark that the Vernacular newspapers in the Madras Presidency, which are comparatively few in number, have been hitherto perfectly inoffensive, and that the evils which have forced themselves upon the notice of the authorities in Northern India and in Bombay have had no existence in Madras.

8. After carefully considering the opinions of the several Local Governments, we decided on introducing the Bill which, with a single slight addition, became law on the

14th ultimo. In framing this Bill we embodied in it the principle of the first of the two suggestions made in the Viceroy's Minute, that seditious writing and other malpractices on the part of Native journalists should be repressed by rendering the printer or publisher liable to be called upon to furnish security, but we introduced an alternative provision to meet the cases of the less wealthy newspaper proprietors, enabling the publisher to take his paper out of the operation of the security provisions of the Act by undertaking to place it under censorship. The Act provides for a warning similar to that provided for in the Irish Act, and for the confiscation of the paper and printing plant in the event of the warning being disregarded; but it differs from the Irish Act, in that it excludes the jurisdiction of the Civil or Criminal Courts in regard to any proceedings purporting to be taken under it. This proviso we consider to be essential, for reasons very similar to those which have led us to regard prosecutions for seditious writing before the ordinary Criminal Courts as inexpedient.

9. The Act, as was pointed out by our colleague, Sir Alexander Arbuthnot, in his opening speech in the Legislative Council, is essentially an enabling Act. It will take effect only in those parts of India to which it may be extended by the Governor General in Council, and will cease to have effect whenever the Governor General in Council so directs. For the present we have not deemed it necessary to extend it to the Presidency of Madras. And not only is it an enabling Act in regard to its extension to particular provinces; but when it has been extended to a province, it cannot be put into force in any case without the previous sanction of the Local Government. Further, it is rather a measure of preventive legislation than of penal legislation. The machinery by which it will work is a machinery of checks rather than of penalties.

10. We have said that, on full consideration, we did not deem it expedient to attempt to cure the evil with which we had to deal by any amendment of the Indian Penal Code. In the first place, the Penal Code is necessarily general in its application, and any amendment of its provisions against seditious writing must include classes which it was not deemed right to include in the scope of the special legislation which had been determined to be necessary. Then, again, the provisions of a Penal Code are essentially and exclusively punitive; whereas our object is prevention rather than punishment. In the words of the Viceroy, "we have no desire to resort to fine or imprisonment. "What we do desire, and what we regard as the plain duty of Government, is to "prevent the open preaching of sedition and rebellion amongst the most ignorant, "excitable, and helpless portion of its subjects." But the main reason which deterred us from resorting to an amendment of the Penal Code was our decided opinion that, however stringent the law might be made, the evil was not one which could be satisfactorily cured by means of criminal prosecutions in the ordinary criminal courts. Even if it were perfectly certain that in every case a conviction would be obtained, the political effects of such trials, which would often be of some duration, could not fail to be mischievous. They would be certain to create a good deal of excitement, and would invest the accused with a fictitious influence in the eyes of their more ignorant countrymen, which it is desirable to avoid. A successful prosecution, as the Viceroy remarked, would give to the seditious teaching of the prosecuted journal "the very publicity which, "in the interests of good government, we should desire to prevent. Every such "victory would be a virtual defeat." What is needed is a procedure more summary, and, as we have said, framed rather with a view to prevention than with a view to punishment.

11. Your Lordship will observe that the Act deals with the offences of extortion and intimidation, when practised by a Native journalist. Allusion is made to this subject in the Viceroy's Minute. It is one which demanded a remedy hardly less than the seditious writings which have been the main cause of the passing of the Act.

12. We do not deem it necessary to lengthen this despatch by inserting in it specimens of the description of writing with which it is intended to deal. Several specimens of this description of writing were read to the Council by the mover of the Bill, and also by the Viceroy, and will be found in the report of the debate. In the speech of the Advocate General they were classified under the following categories:—

(1.) Seditious libels, malicious and calumnious attacks on the Government, accusing it of robbery, oppression, and dishonesty, and imputing to it bad faith, injustice, and partiality.

(2.) Libels on Government officers.

(3.) Contemptuous observations on the administration of justice, pointing to its alleged impurity and worthlessness.

(4.) Libels on the character of Europeans, attributing to them falsehood, deceit, cruelty, and heartlessness.

(5.) Libels on Christians and Christian Governments, and mischievous tendencies to excite race and religious antipathies.

(6.) Suggestions and insinuations which their authors believe fall short of seditious libels by reason of the absence of positive declarations.

13. It only remains for us to advert to the course which, after very careful and deliberate consideration, we deemed it right to adopt, of restricting the operation of the Act to the Vernacular Press and exempting from it the English Press. This point, it will be seen, was very fully discussed in the debate in the Council, to which we would refer your Lordship for a statement of the reasons which weighed with us. The grounds of our decision were of a two-fold nature:—

1*st*.—That the English Press, notwithstanding many imperfections, has never, and, as regards the Anglo-Indian portion of it, is never likely to preach sedition.

2*nd*.—That the Vernacular newspapers are addressed to a more ignorant and more easily excited class, and that, therefore, in their case seditious writings are more politically mischievous than the same writings would be if they were written in the English language.

14. We trust that the provisions of the important Act which forms the subject of this despatch, and the reasons which led us to regard it as a measure of imperative necessity, will meet with the concurrence of Her Majesty's Government. It was not without very deliberate consideration, and it was under a grave sense of the responsibility which attaches to us for the maintenance of order, that we deemed it our duty to adopt a policy which many persons, uninformed of the actual facts, and without knowledge of the people with whom we have to deal, will not unnaturally regard as a retrograde policy; but we consider that in a matter of this nature it is only those on the spot, and those acquainted with the Native character, who can adequately judge of the extent of the evil which had to be repressed, and of the mischief which would have resulted from permitting it to continue unchecked. In making this remark we do not intend to imply that we consider the great body of Her Majesty's Indian subjects to be disaffected towards the British Government. We do not hold this opinion. On the contrary, we see every reason to believe that the justice and moderation of British rule are appreciated and valued by the people of India; but we must not forget that among the teeming millions of this land there is a vast amount of ignorance; an amount of ignorance which, however successful may be our efforts in the promotion of popular education, it will take many generations to disperse, and that such a people is peculiarly susceptible to the preachings of sedition. We desire to draw your Lordship's attention to the statement made by one of the speakers who took part in the discussion of this measure, and who has had considerable experience of one of the most important provinces of Northern India, that the seditious language of the Vernacular Press is creating amongst the most ignorant masses of the Native population those erroneous impressions and disloyal sentiments which it systematically and unscrupulously suggests to their uncorrected credulity. Nor must it be overlooked that a subject race, accustomed to centuries of autocratic rule, is unable to understand that degree of toleration on the part of the ruling power which allows its Government to be continually held up to the hatred and contempt of its subjects. Such toleration is mistaken for timidity, and the political effect of it can hardly fail at any time to be more or less mischievous. But it may here be stated that we have had strong reason to regard it as especially mischievous at the present moment, when the entire Native population of this country is excited to a degree, altogether unprecedented, by the course of events in Eastern Europe; and when the bazaars of India are daily teeming with political rumours, popular criticisms, and religious prophecies or denunciations, profoundly agitating to the temper of the Native community, and more especially of that vast portion of the Native community which is powerfully influenced by Oriental traditions and totally impervious to the principles of European polity. We do not deem it necessary or advisable to dwell upon this novel and serious aspect of the situation which we have had to recognise in estimating the political effect of the increasingly seditious language of the Vernacular Press; but we trust that your Lordship will see in it a sufficient justification for the strong sense of urgency under which we have passed the present measure for restraining the utterance of such seditious

language. We would add that the case is not, in our opinion, altered, if the fact be, as we believe it to be in some instances, that the foolish and mischievous writings against which this Act is directed are, to a great extent, mere froth and vapour, and that the writers have no serious wish to subvert constituted authority or to bring about rebellion. The effect of such writings on many of those who read them is not the less mischievous because the motives of the writers are comparatively harmless, or because they do not really mean all that they write, or clearly appreciate the practical effect of it. Like urchins who put stones on the rail in front of an express train, the mischief they do is out of all proportion to the intelligence they exercise in doing it, or the intention with which it is done.

We have, &c.,
LYTTON.
F. P. HAINES.
A. J. ARBUTHNOT.
J. STRACHEY.
E. B. JOHNSON.
W. STOKES.

LIST OF ENCLOSURES.

Letter from Secretary to Government, Bengal, No. 2808, dated 7th August 1873.
„ to „ „ No. 2790, dated 27th August 1873.
„ from Officiating Secretary to Government, Bengal, No. 3238, dated 9th September 1873.
Note by the Honourable Arthur Hobhouse, Q.C., dated 10th August 1876.
Minute by his Excellency the Viceroy, dated 22nd October 1877.
Confidential Circular to Local Governments and Administrations, dated 28th December 1877.
„ letter from Government, Madras, No. 275, dated 16th February 1878, and enclosures.
„ „ from „ Bombay, No. 497–10, dated 13th February 1878, and enclosures.
„ „ to „ Bombay, No. 319, dated 7th March 1878.
„ „ from „ Bombay, dated 6th March 1878, and enclosures.
„ „ from „ Bengal, dated 16th February 1878.
„ „ from „ North-Western Provinces and Oudh, dated January 1878, and enclosure.
„ „ from „ Punjab, No. 168, dated 12th January 1878.
„ Minute by Chief Commissioner, Central Provinces, dated 8th January 1878.
„ „ „ „ British Burma, dated 16th March 1878.
„ letter from Chief Commissioner of Mysore, dated 28th January 1878.
„ „ from „ „ of Assam, dated 10th January 1878.
„ „ from Resident, Hyderabad, dated 16th March 1878, and enclosures.
Extract from *Indu Prakash*, regarding management of Kolapore Police.
Act No. IX. of 1878, with Statement of Objects and Reasons.*
Home Department Notification, No. 349, dated 14th March 1878.
„ Circular to Governments of Bombay, Bengal, North-Western Provinces and Oudh, and Punjab, Nos. 350–53, dated 14th March 1878.

(*Confidential.*)

No. 2808, dated 7th August 1873.

From H. L. DAMPIER, Esq., Secretary to the Government of Bengal, to the SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

THE attention of his Excellency in Council has already been attracted by certain seditious passages which were reproduced from the *Halishahar Patrika* of the 4th of July in the report on Native papers for the week ending with the 19th of July.

2. On noticing these, the Lieutenant Governor at once took the opinion of the Officiating Advocate General, which was to the effect that certain of them "disclosed "offences within the meaning of section 124A of the Penal Code; that is to say, that "the language and expressions contained in the portions marked by me are calculated "to excite feelings of dissatisfaction to the Government."

3. On this his Honour caused inquiries to be made to ascertain who were the persons responsible for the paper; and it appeared that the proprietor of the press at which it is printed is a young man of about 20 years of age, a student of the Hindoo College, named Audhur Nath Mookerjea; that one Gopal Chunder Banerjea, a printer employed in the office of the *Hindoo Patriot*, is said to be the manager and printer of the paper,

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* See pages 2 and 6.

and that the registered printer and publisher under section 5, Act XXV. of 1867, is Gopaul Chunder Pareal, a student of the General Assembly's Institution, whose age is about 18.

4. Looking at the age of the two young men, and at the insignificance of all the responsible parties, the Lieutenant Governor did not think it desirable to push the matter to a criminal prosecution, but caused a communication to be made to the registered publisher, of which a copy is annexed, seriously warning him against a repetition of such an offence.

5. In submitting his opinion on this case, the Officiating Advocate General remarked as follows:—

"There is an explanation by way of exception to the last quoted section of the Penal Code, "the language of which is very wide, and to my mind somewhat vague. In any prosecution under "section 124A, a person charged will doubtless avail himself of the protection of the explanation. "But I do not think that in the present case such unmeasured language and such gross abuse of "Government as is evidenced by the publication can be brought within the terms of the explanation "and by way of exception."

6. The Lieutenant Governor desires to take this opportunity of submitting his opinion that a much stronger law on the subject is required than that which now exists. In England such things would, he believes, be punishable as gross libels, sedition apart. In this country not only is the Government required to furnish proof of actual sedition in the case of the most scandalous and offensive publications of this nature, but that offence is so qualified by the proviso, that in the case of wretched Bengalee scribblers, whom no one supposes to have the courage to do anything else than to render obedience to the lawful authority of Government, the matter becomes very complicated; and if there is any opening for doubt or argument, reasonable or unreasonable, the position in this country is now such that a prosecution would probably involve an amount of litigation and scandal that would make the cure worse than the disease. This is not the first time that a warning has been issued and nothing more done, and meantime such things have got worse and worse.

7. What really means nothing in Bengal may be read and copied by others in other parts of India, in whose hands and before whose eyes such matters would really be highly inflammatory and dangerous. The Government cannot allow Bengalee school-boys to write seditious fustian without running great risk, and more risk of the spreading of such things. All the boys in Calcutta may read and not rebel, but what would a frontier Pathan think if he reads a translation of such things, and finds that such things are published with impunity?

8. The Lieutenant Governor requests that his strong opinion may be submitted to his Excellency in Council, that there should be a law to punish summarily and severely, without all the *éclat* of a long prosecution for sedition, those who write and publish mischievous and seditious libels on the Government, and to shut up newspapers which are the vehicles of this language.

Dated 7th August 1873.

From H. L. DAMPIER, Esq., Secretary to the Government of Bengal, to BABOO GOPAUL CHUNDER PAREAL, Printer and Publisher, *Halishahar Patrika.*

THE attention of the Lieutenant Governor has been drawn to certain remarks in the issue of the *Halishahar Patrika* of the 4th of July which bear a highly seditious appearance and are scandalously offensive. His Honour is advised that those remarks amount to an offence under section 124 A of the Penal Code (Act XXVII. of 1870), for which the punishment may amount to transportation for life. Inquiries have been made with a view to bringing the responsible persons to justice, and it appears that you are the registered printer and publisher of the paper, and thus are responsible, but that you are a mere youth, studying at the General Assembly's Institution.

Taking into consideration your youth and inexperience, the Lieutenant Governor has not prosecuted you criminally, believing that you probably did not realize the full meaning of what you published in your paper, and hoping that it was a piece of school-boy folly.

At the same time the Lieutenant Governor desires that you will understand that such things cannot be permitted, and that you take warning by the narrow escape which you

have now had from so severe a punishment; you may rest assured that no further offences of the same kind will be overlooked, and that on the next occasion on which such things appear in your paper the necessary measures will be taken to bring you and all others who are responsible from their connection with the *Halishahar Patrika* to justice.

(*Confidential.*)

No. 2790, dated 27th August 1873.

From A. C. LYALL, Esq., Secretary to the Government of India, Home Department, to the SECRETARY TO THE GOVERNMENT OF BENGAL.

I AM directed to acknowledge the receipt of your letter No. 2808, dated the 7th instant, respecting the seditious passages published in the *Halishahar Patrika* newspaper of the 4th July, and in reply to state that the Government of India quite approve the course taken by the Lieutenant Governor in the matter.

2. The remarks contained in the 5th paragraph of your letter as to the difficulty that may be experienced in the event of a prosecution under section 124A of the Indian Penal Code, in consequence of the wide terms of the explanation appended to that section, will be borne in mind when any project for the amendment of the Penal Code comes under consideration. As at present advised, the Governor General in Council does not consider it desirable to make any change in the law which has been so recently enacted regarding seditious writings in the Press. It has not been found necessary up to this time to institute proceedings under that law; and the warnings, given in a former case by the order of the Viceroy, and in the present instance addressed under the orders of the Lieutenant Governor to the printer and publisher of the *Halishahar Patrika*, appear to have produced the desired effect. Any change that may be deemed necessary or expedient will have to be very carefully considered before legislation is resorted to in order to carry it out.

3. His Excellency the Governor General in Council believes that the Lieutenant Governor of Bengal, with the higher officers who administer the province under him, will be able, by the exercise of the influence which belongs to their position, to discourage and very considerably to prevent Native journalists from abusing the freedom of discussion which they possess under the British Government. To behave with open disrespect toward the recognized authorities of their country is not at all in accordance with the habits or feelings of the people of India generally; while it may be assumed that in many instances the writers of foolish paragraphs do not appreciate the full meaning and force of the words which they employ, especially when the language used is English.

4. On the other hand, his Excellency in Council is quite aware that it may be necessary to take action in respect to the newspaper writings that are plainly disloyal and seditious. But the condition of the law as it now stands adds another to the many drawbacks and counterbalancing considerations which must always beset a State prosecution of the Press, and which render even a conviction a doubtful advantage. Moreover, Sir George Campbell has very truly observed that the ill effects of seditious publications may be felt not so much in the province where they are written as in other provinces where they are read; that a Bengali editor may print things that are quite harmless among his countrymen, but which may breed disaffection in other parts of India. Looking to all these facts and considerations, his Excellency in Council would desire to deal with any question of instituting a prosecution of this nature against the Press as a matter of imperial policy, upon which the responsibility of ultimate decision should lie with the Government of India. I am, therefore, directed to request that on the occurrence of any case which in the opinion of his Honour the Lieutenant Governor makes it right that a newspaper should be prosecuted for exciting disaffection, the Government of Bengal will, before taking proceedings against the offender, have the goodness to represent the circumstances and the grounds for action, together with the opinion of the Advocate General, for the instructions of the Government of India.

(*Confidential.*)

No. 3238, dated 9th September 1873.

From C. E. BERNARD, Esq., Officiating Secretary to the Government of Bengal, to the SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

I AM directed to acknowledge the receipt of your (confidential) letter No. 3790, dated 27th August last, conveying the orders of the Government of India on the subject of influencing the Native Press and prosecuting Native editors for seditious writings. On the question of suggested changes in the press law the Lieutenant Governor has submitted his opinion, and he can add nothing more.

2. With reference to paragraph 3 of your letter, which expresses a belief that the Government and its officers can, by the influence of their position, prevent Native journalists from abusing the freedom of the Press, the Lieutenant Governor must ask leave to disclaim the power of thus influencing the Native Press. He is very decidedly of opinion that, as things now stand, he could not attempt to do so without entailing worse evils than those we desire to remedy. The Lieutenant Governor therefore trusts that he will be excused from attempting this task. If, in the recent instance, the Government has at all influenced the *Halishahar Patrika*, it has only been by threatening a prosecution. If the orders of the Government of India, conveyed in the last paragraph of your letter, are to be carried out, the Lieutenant Governor will have no power to give any such warning in future, and he had rather not put himself in the position of threatening what he cannot do.

3. With respect to the instruction conveyed in paragraph 4 of your letter, I am to submit that, in the Lieutenant Governor's judgment, the fact that papers published *in* Bengal may do harm *outside* Bengal may be a very good reason for prosecuting in cases where, from a Bengal point of view alone, it might not be necessary to do so; but that fact can, it appears to him, be no reason for not prosecuting where Bengal exigencies seem to require a prosecution. The Lieutenant Governor sees then with regret and surprise that the only result of the present correspondence is an order absolutely prohibiting the Government of Bengal from prosecuting any newspaper for seditious language without the previous sanction of the Government of India. The Lieutenant Governor ventures to think that such an order was, at present, particularly unnecessary, because his Excellency the Viceroy is aware that Sir George Campbell is, in the present state of the law and of the administration, very averse to entering on a prosecution of this kind, and very ready to seek council on the subject.

4. Reverting to the question of the Native Press, there is another view which the Lieutenant Governor desires to submit to the Government of India, namely, the enormously increased publicity and importance which is given to it by our system of translating, printing, and widely circulating the abstract of Native newspapers. The result is that the meanest and pettiest production which fifty people would not have read, and ten would not have seriously taken in—if it be only sufficiently violent, personal, or seditious to attract the notice of the translator—is blazoned abroad at the public expense, is sent to every high official and to the newspapers, and is reprinted and recirculated. The very case which gave rise to the present correspondence is in point. In the obscurity of the *Halishahar Patrika* no one would have heard of its seditious language; as it is, we have published it throughout the length and breadth of the land.

5. Many things are expressly and avowedly written in the Native papers for the Government translator. A very common abuse of the Press is the practice of attacking Native public servants, who are specially timid and sensitive to this kind of thing. In his administration report just received, Mr. Buckland, the Commissioner of Burdwan, wrote upon this subject as follows :—

"I must draw attention to the very strong comments which Mr. D'Oyly has made
" on the Native Press, which will be found in his district report. I have no doubt that
" more harm than good arises from the unbridled license of the Press, and the most
" fearful and unwholesome symptom is that anyone who has the courage to assert this,
" is at once denounced as a traitor to liberty. I say that he is an enemy to license,
" but not a traitor to real liberty. There is, however, one aspect in which the present
" unbridled license of the Press is peculiarly injurious to Government, for it affects the
" feelings of its Native officers and subordinates to an extent which is palpably detri-
" mental to the thoroughly upright and fearless discharge of their official functions. I
" fear that there is not a Native Deputy Magistrate in the country who could deny that

" he was afraid of becoming the subject of any personal attack in a Native newspaper. " There are doubtless very few European officers, even of high position, who would " not also object to it; for with very rare exceptions we wish at least not to be noticed " in the public Press, as their praise is as likely to do us harm as their blame is. But " the case of a Native Deputy Magistrate and his subordinates, especially at an isolated " subdivision, is very different. He knows very well that the moment that any " scoundrel denounces him in a Native paper, not only must he endure the local wit and " ridicule and annoyance, but he has to await the publication of the Government " translator's abstract of the Native papers, and the almost inevitable call for an ex- " planation from some one of his superiors—from the Magistrate to the Governor " General. Now, although it seems a light thing to anyone in authority to call for an " explanation—*i.e.*, to give an accused officer an opportunity of clearing his character—" the demand for an explanation presents itself in a very different light to the officer " who has to give the explanation. I know of scarcely any more exquisite but certain " process of torture than that which begins with the publication of a scandalous attack " on a public officer, and leads up to a call upon him for explanation. Even if his " explanation is accepted, he has gone through the ordeal; he has been mentally tortured, " whilst his assailant has lurked in the darkness, and is beyond the reach of punishment. " I say without fear of contradiction that this villainous misuse of the public Press " affects the whole of the administration of justice by Native officers, and that in the " exceptional state of this country it is monstrous to allow a system of uncontrolled " Press license to prevail, which is only suited (even if it is suited there) to nations in " which independence and civilization are more thoroughly established. No article, no " letter, or paragraph, containing any personal comments, ought to be allowed to appear " in a Native paper, except under the true name and signature of the writer, for which " the proprietor should be made responsible in his property and person. With regard " to comments in the newspapers on pending cases, I have recently addressed the " Government with a view to check this great and growing contempt of justice."

Without adopting wholly Mr. Buckland's views and suggestions, the Lieutenant Governor must say that there is much basis of truth in what he says.

6. The practice of newspapers' comments prejudicing pending cases, to which Mr. Buckland alludes at the end of the above extract, is also a considerable evil, and in fact in some cases it is a great scandal and abuse, which would not be tolerated in any other country.

7. On the question of publishing the abstracts of Native newspapers, the Lieutenant Governor is much inclined to think that if we have abstracts of Native papers for our own use, they should be confidential and confined *to the Government*, and not published to the world.

NOTE by the Honourable ARTHUR HOBHOUSE, Q.C., on the Native Newspapers, 10th August 1876.

1. It may be my English prejudices, but I have an almost invincible repugnance to stir in this matter except under the pressure of some necessity, which not only would justify action, but would show us clearly what remedy was wanted.

2. The remedy now proposed is the importation into India of Part III. of the Statute 33 & 34 Vict. cap. 9. I rather think that this law, which was passed for Ireland, has never been put in force there. Whether it has had any effect on the Irish newspaper Press I do not know. The Secretary of State could of course inform us of these things. Apart from any proof of its effects, I should doubt whether such a law would be more efficacious than the law we have in India.

3. Mr. Howell appears to be under the impression that something designed by the framers of the Penal Code, and which clearly ought to be in a Penal Code, has been omitted from it. The fact, however, is that there was such an omission, but that it was supplied in the year 1870 on the ground that the Code as it stood was imperfect. We have now in our law as much precaution against seditious writing as the original framers of the Code, the Law Commissioners of 1860, the Committee who settled the Code of 1860, and the Committee who settled the supplementary Act of 1870, considered necessary, *viz.*, a penalty for exciting or attempting to excite feelings of disaffection. We ought to have a clear case for taking further powers without trying the efficacy of the law we have enacted after so much deliberation.

4. Why do we not put the existing law in force? We cannot say that in substance it fails to meet the mischief, for in the only two cases in which we have taken legal advice (those of the *Amrita Bazar Patrika* and the *Halishahar Patrika*) we were advised that the writers had brought themselves within the grasp of the law. The reasons assigned for not prosecuting were in one instance the insignificance of the culprit, and in the other that the composition of juries made a conviction uncertain, and that, even if a conviction were obtained, the excitement and scandal of the affair would counterbalance its advantages.

5. Now, how would the Irish Act help us out of such a difficulty as we felt in the case of the *Amrita Bazar Patrika?* It gives to Government power on the appearance of seditious matter to give public warning to the newspaper, and on repetition of the offence to seize the plant of the concern. But then the proprietor may bring an action for damages on the ground that his publication was not seditious; and in that action must be decided precisely the same issues as would be decided in a prosecution for sedition. It seems to me that the gazetting of a warning and a subsequent seizure and action for damages would occasion as much excitement and scandal as a prosecution. The danger of being cast before a jury would not be so great, because when a jury are divided it is the plaintiff who fails; but so far as regards moral effect it would be much the same whether they were divided on a prosecution or on an action.

6. The sum total of change by such a law would be this, that the Government might punish an offender to the extent of destroying his plant, that there would be a chance of his not choosing to bring an action; and that if he should bring one and the jury were divided, he would recover no damages. That seems to me an amount of advantage for which it is not worth while to embark on such a controversy as we must expect for it.

7. It may indeed be shown that the Irish Act has operated with an effect which could hardly be anticipated from its provisions. But I should say that if we are to curb the newspaper Press effectually, we must take powers considerably more arbitrary than any contained in that Act. Nor do I think that there would be greater political difficulty in taking the larger powers than in taking the smaller, if ground is shown for taking any. I have no doubt that even a slight encroachment on the liberty now accorded to newspaper writers will be resisted with all the power of themselves and of those who sympathise with them.

8. In the first place, it is quite certain that all the forces of Native society, Newspaper Associations and others, will be brought to bear against us. So far as my personal experience has gone, and so far as I have read the history of enactments prior to my time, there has never been a proposal to place more power in the hands of the executive that has not been vehemently objected to by those who represent Native society. The pending Bills relating to Presidency Magistrates and Dramatic Performances, and the Bombay Revenue Bill which is trembling in the balance before the Secretary of State, are instances in point.

9. Then, can we make a distinction between the English and the Vernacular newspapers? It seems to me absolutely impossible that such a distinction can stand the brunt of discussion. Whether looked at broadly and superficially or examined minutely, whether treated by sentiment or by reason, it would in my judgment be condemned. On the broad view, it is class legislation of the most striking and invidious description, at variance with the whole tenour of our policy, and only to be justified by the most cogent proofs of danger from the maltreated class. On a closer view, we should find that it is our own countrymen who say the worst things of the Government, and say them most continually.

10. In my note of the 18th May 1875 I stated my opinion that the English newspapers did more than the Native ones to bring the Government into contempt and odium. Since that time I have been careful to observe the official extracts from Native newspapers, which I imagine to contain all the worst things that are said of us, and I have compared them with what is said by such papers as the *Englishman*, the *Friend of India*, and the *Statesman*. The result has been to confirm me in my former opinion. I see that Mr. Howell expresses the same opinion. I do not know whether he has in his eye the same articles that I have in mine; but within the last few weeks I have read in the *Friend of India* articles copied from the *Statesman*, charging us with taxing or rather plundering India for the benefit of England, with a violence of language and

appeals to divine and human wrath which certainly would excite rebellious feelings if anything of the kind could do so. The Advocate General has advised us that charges of poisoning one nation and emasculating another are seditious and criminal. What shall we say to charges of taking hard cash from the nation we govern to hand it over to the nation we belong to?

11. Now, I would ask what can justify us in saying that offensive matter published in the *Statesman* shall not be punishable, but that the same matter honestly translated into Bengalee and published in the *Amrita Bazar Patrika* shall be punishable. Surely our only justification would be a clear and strong conviction that elements of danger are aroused by the use of one language which are not aroused by the use of the other. I cannot find the evidence for such a conviction, and do not entertain it.

12. In the Native newspapers I find a quantity of feeble and childish whining about the shortcomings of Government in matters small and great: now because there is a puddle in the street, and now because there is a famine or a pestilence. I also find a quantity of vague and general allegation that the Government is careless and blundering and oppressive. In all these things they appear to me merely to have followed, *haud passibus æquis*, the bad example of their English brethren, who almost invariably prefer blaming to praising, and like to assume that those in authority are wrong. Indeed, the Native papers often add some praise, equally feeble and vague with their blame, which the English ones do not. As regards any attack from outside, I have never seen any indications of welcoming it on the part of Native newspapers; on the contrary, I think it remarkable how, in this aspect, they identify themselves with their rulers. The extracts given in Mr. Robinson's report relative to Russia and Cabul supply several instances of this.

13. The subject on which they do unanimously, eagerly, persistently, and often angrily complain, is that of class preferences. Sometimes in a vague, helpless way, and sometimes with intelligence and force, and with reference to specific instances, they allege that when class questions arise the weakest go to the wall. I again refer to Mr. Robinson's illustrations, which are quite in accordance with my own impressions, gained from the weekly extracts. The most bitter utterances by far which are to be found there relate to such subjects as these: the larger jurisdiction given to Europeans; the inequality of punishment meted out to Europeans and Natives for the same crime; the general unfriendliness and haughtiness of Europeans; the hostile tone of the European papers; and the severity and injurious conduct of residents at Native Courts.

14. Now, is there anything in all this which should induce us to draw a distinction between English and Native newspapers? Of course it will be said that whatever the English newspapers may write, we know that they do not aim at upsetting the English dominion; that neither their conductors nor their English readers wish to bring the whole house down about their own ears. Exactly so. But that gives rise to one or two remarks. One is, that many Native communities, pre-eminently the Bengalee, have a strong interest in maintaining our dominion, and are perfectly aware of it. Another is that the immediate interest of the owners of newspapers is to sell them, and to do that they or some of them are quite ready to preach doctrine which, if only it had any influence, would bring the house down about their ears. There is no difference in this respect between English and Native. Another is that the language of Indian newspaper writers must be taken with many grains of salt before we argue from it to the opinions of society at large. What is the evidence that the Native newspapers do in fact excite or betoken any disaffection? All that I see cited is that of the newspapers themselves. All beyond is pure conjecture. But if hostile and calumnious utterances of English newspapers are in themselves no evidence of disaffection, why should we attribute a different value to their imitators, the Native newspapers?

15. As regards the principal subject on which the English and Native newspapers differ in form, there is no difference in spirit,—I mean the subject of class preferences. The English papers do not frequently attack the Government about it, because their own class is dominant. But let there be any attempt to treat classes with more even-handed justice than has been customary, and see what happens. Why, outcries and menaces, compared to which the complaints of the Native newspapers are gentle murmurs. In the Meares case, I forget whether it was one of the newspapers or one of the speakers at a public meeting in Calcutta who threatened that the European community would be in a state of rebellion if that plain act of justice were maintained. Whoever was guilty of that particular piece of folly, the language of the English newspapers was

outrageously violent against the Jessore Magistrate, Mr. Justice Phear, and Sir Richard Couch, and threatened the Government with all sorts of disasters if it supported the sentence. In the Fuller case we are now experiencing a manifestation of the same spirit, though in a milder form. According to English newspapers, our action is lawless, tyrannical, and foolish, and can only be accounted for by the union of gross ignorance with sinister motives. I believe that if we go further back into our history, *e.g.*, to the Black Act, we shall find that the violence and folly of the Anglo-Indian Press upon any proposal to treat the European and Asiatic communities more nearly on an equality used to be greater than they are now.

16. It is this strife of classes that has given rise to the two cases of seditious writing in which we have sought legal advice. It may well cause surprise that it should not have given rise to more. The topic is an exciting one, and we must bear in mind that to a great extent the Natives are right, and are only contending for the same objects with our own Government. When they complain of the inequality of punishments, they strike at an evil at which we have struck in the Fuller case. When they complain of an unfair distribution of jurisdiction and appointments, they aim at an end for which an Act of Parliament has been passed, and which all branches of Indian Government are devising means to compass. When they complain of general unfriendliness and haughtiness, there is another side to the story, but they have at least some high English dignitaries with them. Such things as complaints about Residents, and hints that British officers borrow money in their districts, are reprehensible or otherwise, according to their truth, of which I know nothing. In all these things it seems to me desirable that people should speak freely, subject only to the correction of the ordinary law if they abuse their freedom. Where the limits lie beyond which freedom becomes licentiousness is a most valuable and difficult piece of knowledge, only learnt after long experience and much contention, and the steady operation of equal and reasonable laws. A few aberrations should not induce us to make our laws either unequal or highly restrictive.

17. When the Act XXVII. of 1870 was under discussion, the Native associations complained of the vagueness of the 5th section, and asked how they were to know whether they were obeying the law or transgressing it. Mr. Stephen answered them to this effect: "Go to the English newspapers; whatever they say, you may say: that anybody should want to be more offensive than they are is inconceivable." But that arrangement will be turned against us if we lay down that the very same thing shall be innocent if said by an English newspaper, and criminal if said by a Native one.

18. If then, yielding to such reasons as are above given, we propose to include all newspapers in a more stringent law, we shall have the opposition of all to its passing, and their continued hostility against every act done under it. We shall also have the opposition and hostility of all those who value even the germs of an efficient free Press, who think that, all drawbacks notwithstanding, we may find those germs in the Native newspapers, and who dread a censorship of the Press as only an apparent and temporary advantage, but in the long run a snare, and an addition to the difficulties of an absolute Government.

19. I do not go into the arguments about a free Press and the peculiarity of our position in this country, with which every one is familiar. But I may say here, that those who object to such an amount of free speech as our law allows in newspapers because of the autocratic nature of our Government, are really, though perhaps unconsciously, raising a still deeper and wider question, *viz.*, whether it is right to promote the education of the Natives.

20. Neither knowledge nor freedom of speech can be acquired without some unpleasant excesses. We have chosen the generous, I think the wise, policy of encouraging both, and we ought not to be frightened because some of the symptoms appear. People who increase their knowledge are sure to be discontented unless their power increases too, and will probably be impatient to acquire that power; and people who have newly acquired freedom of speech are likely at times to use their tongues without discretion. All that we must take as the drawback necessarily attendant on the benefit of having a more intelligent and less reticent people in India.

21. Firm, honest, and steady government is, I believe, the best answer to vague, unreasoning complaints. Such a government need not involve any fussy interference

with the Press, which in other countries is found to be the concomitant of arbitrary powers over it, which is apt to root out the wheat with the tares, and which the more it is practised tends the more to increase the sensitiveness of officials to comment. I think it does involve the expediency of enforcing the law against such publications as are conceived in a clearly rebellious or criminal spirit, and are also of sufficient importance to warrant the action of Government. I had at the time, and still have, some doubts whether it was wise to let the criminal articles of the *Amrita Bazar Patrika* pass with impunity. If such a prosecution succeeded it would be a salutary lesson; if it failed, either from the insufficiency of the law or from the bias of a jury, it would afford sound ground for fresh legislation. I cannot clearly perceive how a well-selected case would result in any discredit to Government. Excitement it doubtless would cause, and in some quarters the reviling which comes of excitement; but that is quite a different thing from discredit or scandal. Nor do I think it would cause so much excitement or disapproval as a proposal to take summary powers over newspapers without a salient occasion showing the necessity for them, such as may be fairly said to have happened in Ireland.

22. One of these files (No. 4) relates to a topic which requires quite different treatment. It is alleged that the owners of Native newspapers extort money from Native Chiefs and officials at the price of silence about them. That is a most serious offence, and I doubt whether the sections in the Penal Code on criminal intimidation or those on extortion are adapted to meet it. If the crime really is committed, I should advise an addition to the Penal Code in order to repress it. But we ought first to make careful inquiry and be quite sure of our facts before we commit ourselves to action.

23. In all other respects my advice is, that when a fitting case arises we should enforce the law we have, and that we should not attempt under present circumstances to alter the law.

10th August 1876. A. H.

(Confidential.)

MINUTE BY THE VICEROY, 22nd October 1877.

IN a despatch dated 9th June 1875 (No. 1683P.) the Secretary of State called attention to certain articles in the *Amrita Bazar Patrika* of the 23rd January 1875, the tendency of which was to justify the attempt to poison Colonel Phayre at Baroda; the latter of the two articles ending with the following singular peroration:—"To emasculate a "nation that the Government may rule without trouble! Surely to poison an obscure "Colonel is by far a lighter crime."

The Secretary of State, after commenting on the language of these articles, observed —"It seems to me that the unchecked dissemination among the Natives of articles of the "character cited above cannot be allowed without danger to individuals and to the "interests of Government itself." He pointed out that section 124A of the Penal Code provided for the punishment of anyone endeavouring to excite feelings of disaffection to the Government, but with a proviso that there is no punishable offence committed so long as the disapprobation which it is intended to excite is compatible with a disposition to render obedience to the lawful authority of Government, and to support its lawful authority against unlawful attempts to subvert or resist it. The despatch concluded by leaving it to the Government of India to decide whether the law should be brought to bear on such writings, and asked for an opinion on the subject. "In any event," Lord Salisbury added, "I direct your Excellency's serious attention to the continued publication of this class "of articles by a portion of the Native Press."

The Advocate General, on being consulted, stated that, in his opinion, the articles in question were punishable under the section quoted and were not protected by the proviso; but he seemed very doubtful whether a Native jury would convict, and whether the risk of failure did not outweigh any advantage to be gained by a prosecution.

This view was supported by the Government of India, who, in replying to the Secretary of State's despatch, observed—"Our conclusion is that, in the present state of the law, "it is not desirable for the Government to prosecute except in the case of systematic "attempts to excite hostility against the Government," and added—"The questions of the tone of the Native Press, of the condition of the law, and of the propriety of altering "it, present very grave difficulties, and we propose to take another occasion of expressing "our views upon them.'

Attention has recently been again drawn to this subject by a speech which Mr. Eden made at a durbar held in Calcutta on the 12th of August, and in which he denounced in strong terms the actual disloyalty and sedition which are frequently to be found in the Native Press of Bengal. An extract from this speech will be found in the margin. He has again in a demi-official letter urged the subject on the attention of the Government of India in the following words:—"I do not "believe that any country in "the world would have stood "such writing as we have "allowed for the last ten "years. Lord Northbrook "took it up, and we all "minuted on the subject; but "there seemed to be a dis-"inclination to move in the matter, and since then the editors of the most seditious "papers have been praised and flattered (by the Bengal Government) till they have become "actually reckless. A strong expression of feeling from Government will put a stop to "it, for there is no sympathy between the people and the Press. The whole of each "paper is generally written by some dismissed clerk or captious schoolmaster. A change "has already taken place in their tone since I spoke about it, and I think the Government "of India might clench the matter by a despatch to all Local Governments, drawing "attention to the matter, and requesting that the character of the Press should form the "subject of special reports from the Local Governments. They are frightened now, and "it is well to keep up the raw. They preach rank sedition, and even talk of a war of "independence—horrid rubbish no doubt,—but rubbish we should not stand." In support of these assertions, Mr. Eden has sent up a series of extracts from Bengalee newspapers during the last 18 months, some of which are appended to this paper, and which fully bear out his assertion.

"He had said that loyalty was with the Bengalee a matter of course, but he hoped that they would let him, as a friend, make one or two observations on this subject from a point of view which he believed seriously affected Bengalee interests. It was not uncommon to hear people, when speaking of the loyalty of Orientals, distinguish between what they called heart-loyalty and lip-loyalty, and the inference was sometimes sought to be drawn that the loyalty of the people of the country was more often the loyalty of profession than of feeling. The charge which his Honour had to bring against their countrymen was the very reverse of this. He believed that they were in feeling, in aspirations, in community of interests, as loyal at heart as it was possible to be; but he saw, and saw with regret, that among a certain section of the community there was a growing tendency to criticise the work of Government and the intentions and actions of public officers in a spirit which was distinctly disloyal, and sometimes even seditious. He had, when defending the character of the Bengalee for loyalty and devotion to the British Government, been met both in England and in India with the inquiry as to how he could possibly reconcile the loyalty of the people with the seditious language of the Native Press. His explanation would at once, he was sure, be admitted by them to be correct, though he had not always found it so readily accepted as he could have wished. He had always said that the Vernacular Press in no way represented the feelings of the people. It was not in the hands of men of influence, or learning, or position, with a claim to be considered representatives of Native thought. It had no standing or influence in Native society; no one believed it; no one trusted it; no one was led by it. But admitting this to be correct, it was surely a national reproach that, with hundreds of thousands of young men of education and learning, the Vernacular Press, which might be made the means of teaching the people much good, and securing a good understanding between the rulers and the ruled, should have been allowed to sink into such hands. He had spoken of this at the risk of giving offence, because he knew that the character of the Vernacular Press was creating an unfavourable impression in many quarters of the loyalty of the Bengalee, and he wished to warn them of this mischief, and to point out to those whom Government had selected for distinction and honour on this occasion, and on other occasions, that it was their duty to remove this cause of national reproach."

Connected with this subject, and indeed inseparable from it, if the question of amending the law in regard to newspapers is to be considered, is Act XXV. of 1867.

The object of that law is to provide that some one shall be responsible to the law for everything that is printed and published. The law is often evaded, and the persons whose names are registered are frequently men of straw. It is stated, for instance, that the nominal editor of the *Amrita Bazar Patrika* is a student under 21. The inquiries in the case of *Halishuhur Patrika* in 1873 showed the registered proprietor of the press to be a young student of the Hindoo College, and the registered printer and publisher was another student in the General Assembly's Institution. Another local paper * had for its registered printer and publisher a person employed as a printer on Rs. 25 a month in the office of another newspaper. It is obvious that the penalties provided by the Press Law, of Rs. 2,000 fine, or, in default, simple imprisonment, would, as against such men, be *brutum fulmen*; and, if there are more substantial persons behind them, the law allows of their remaining hidden.

Now, the necessity for enforcing some responsibility on the printers and publishers of newspapers does not turn only, or even mainly, on the sedition and disaffection which they may excite. A more immediate, if not more serious, evil is the use made of the Native Press—

(1.) As an instrument of extortion, whereby the owners levy blackmail from Chiefs, Rajahs, and other Natives whose position is sufficiently prominent to expose them to its attacks:

(2.) As a means of intimidating Native officials, Judges, Deputy Magistrates, police officers, in the execution of their duty.

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* *Behar Herald.*

In the previous papers put up on this subject I find a petition from one Akbar Khan, Populzai of Cabul, complaining that the Native Press habitually slanders "the character of the innocent people who cannot afford to satisfy their cupidity." They force people "to subscribe to their papers, and write against those who refuse to comply with their request." He proceeds to point out how the proprietors evade the law, and how useless against such men a decree for damages on an action for libel would be. He goes on to say, "Rajahs and Chiefs dread him, under the impression "that he may write against them, as he did against their compeers. They, therefore, "subscribe to his newspaper, and assign an annual sum of money to him. The editor "calls over every year to each State, remains there for from 20 to 25 days, receives "money, khilluts, and sumptuous meals, and comes back." His suggestion to remedy these defects is, that before a person be registered as proprietor of a newspaper, he be required to deposit a sum of Rs. 10,000 as security.

A significant commentary on the above petition will be found in the following extract from the *Pioneer*, which refers to an obvious attempt of this kind started by a notorious swindler:—

"To the Editor.

"Sir,—I trust that, at the price of giving it a free advertisement, you will afford publicity to the accompanying prospectus, which is being very industriously circulated throughout the Native States in Rajpootana. In the code of 'Rules' accompanying, which I also forward for your edification, the public are informed that 'the capital required is (at least) Rs. 1,00,000,' and, further on, that this is required only for '*starting* the paper.' Again, 'the chief English editor is to receive a salary (after the first six months, during which he will take half) of not less than Rs. 1,000 per month,' as well as one half the profits. To judge by the fact that the names of two Ministers of small Native States have been subsequently added to the printed rules (in writing), as 'Special Trustees,' of this unique undertaking, the 'Originator' (with a capital 'O') is not without sympathisers or allies. May I suggest to the Governor General's agent that his fold in Rajpootana are in danger of the wolf? It remains to add that the Originator has modestly omitted to publish his name, and given no hint of his antecedents,—a double omission which I am in a position to supply. You are at liberty to hand up these particulars to any constituted authority who may betray an interest in the subject.

"Jeremy Diddler.

"Tu cole Justitiam; teque atque alios manet ultor."

"The Maharajah.

"A weekly paper, intended to represent, in English and Urdu, the opinions and desires of the ruling powers in the Native States of India, and of educated Indian gentlemen generally.

"All the usual news of the world will be given also.

"*One by one, each Native State, its power and resources and sights, will be described, and a lithographed portrait of its reigning Prince and the chief nobles supplied.*

"*One of the editors will visit yearly or half-yearly each Native State in turn.*

"*Edited by English gentlemen.*

"*Capital required Rs.* 1,00,000.

"Subscribers can have a copy in English or Urdu, or both. The English copy will be issued one week in advance of the Urdu copy. Annual subscription, Rs. 50 and 100.

"The paper, it is hoped, will be published at Simla from 1st May 1877. The first or specimen copy has already been prepared.

"*The regular issues of this paper will commence as soon as the whole of the required capital is paid up. Each of the chief Princes of India is requested to give at least Rs.* 5,000 (*five thousand*) *towards the required capital.*

"*From the smaller States one or two thousand rupees only are asked for, or any sum the Rajah or the Nawab may be pleased to give.*

"The money thus given may be paid either directly to the editor, or into the Punjab Bank, Lahore, to the name of the editor's 'Maharajah Fund,' or into the London and Delhi Bank, Delhi, same name, and 'Maharajah Fund.' Also into the Agra Bank, Agra, 'Maharajah Fund.'"

Nor is there less evidence available as to the system of terrorism exercised over the Native officials. It is referred to in the above petition as being habitually practised by the editor of a Lahore paper.

Sir G. Campbell, writing in 1873, endorsed the following extract from one of his most experienced Commissioners on the subject:—" There is, however, one aspect in which " the present unbridled license of the Press is peculiarly injurious to Government, for it " affects the feelings of its Native officers and subordinates to an extent which is palpably " detrimental to the thoroughly upright and fearless discharge of their official functions. " I fear that there is not a Native Deputy Magistrate in the country who could deny " that he was afraid of becoming the subject of personal attack in a Native newspaper. " * * * * * I know of scarcely any more exquisite, but certain, pro- " cess of torture than that which begins with the publication of a scandalous attack on a " public officer, and leads up to a call for explanation. Even if his explanation is " accepted, he has gone through the ordeal, he has been mentally tortured, while his " assailant has lurked in the darkness, and is beyond the reach of punishment. I say, " without fear of contradiction, that this villainous misuse of the public Press affects the " whole of the administration of justice by Native officers, and that in the exceptional " state of this country it is monstrous to allow a system of uncontrolled Press license to " prevail, which is only suited (even if it is suited there) to nations in which indepen- " dence and civilization are more thoroughly established."

Precisely the same complaint is made in the annual report of the Commissioner of Dacca, which was recently reviewed by the Lieutenant Governor of Bengal in the *Calcutta Gazette.*

The recommendation made on the subject by the late Lieutenant Governor of Bengal (Sir G. Campbell) was that there should be a law to punish summarily and severely, without all the *éclat* of a long prosecution, for sedition, those who write and publish mischievous and seditious libels on the Government, and to shut up newspapers which are the vehicles of such language.

It is not to be expected that every one will take the same view as Sir G. Campbell of the best remedy to be applied; but it will probably be admitted that a case is made out for calling on the Government of India to fulfil their promise to Lord Salisbury, and take into consideration the necessity for an amendment of the law.

I am not prepared at the present stage of the case to lay down definitely what line legislation should take; but the following suggestions seem worthy of consideration:—

(1.) As soon as a fitting opportunity offers, the explanation attached to section 124A of the Penal Code should be modified, so as to throw a less impossible burthen on the prosecution in proving attempts to incite disaffection.

(2.) I should like to have it considered whether some such suggestion as that made by Akbar Khan for taking security from any person who proposes to register his name as proprietor of a Native Press is feasible; if so, it might be introduced as an amendment to Act XXV. of 1867.

(3.) Finally, I would suggest a substantive addition to that law, based on the Press Law now in force in Ireland. That law (33–34 Vict. cap. 9. ss. 30 to 33) is simple and brief. It lays down that on the Government being satisfied that any newspaper contains seditious matter, or incites to any form of felony (I would use the word disaffection, following therein the Penal Code), the head of the Government may serve a notice on the proprietor to the effect that it does contain such matter, and calling attention to the provisions of the law. If, after the expiry of seven days (for weekly papers), and two days (for daily journals), from the receipt of such notice, the same paper, or any other paper published at the same press, or by the same proprietor or printer, contains seditious matter, the Government may then confiscate all printing presses, plant, and materials found on the premises.

Sections 31 and 32 contains powers for Government to issue search warrants and enter the premises of any such press. Section 33 gives power to proprietors, aggrieved by the action of Government under this law, to maintain a suit for damages on account of illegal seizure or search within two months, and allows such action to be brought in any of Her Majesty's Superior Courts of Common Law at Dublin. Such a law, *mutatis mutandis*, *i.e.*, regarding " Governor General in Council " for " Lord Lieutenant," and " Court of the District Judge having jurisdiction " for " Superior Courts of Common Law at Dublin," seems to me very applicable to the circumstances of this country, and in itself quite unobjectionable. A proposal similar to this was made last year, but was objected to by my late colleague Mr. Hobhouse, whose Minute is circulated herewith. His opinion is entitled to the greatest weight; but, in estimating the difficulty in which action under such a law would land the Government, he makes an important oversight. He assumes that, after warning a paper and confiscating its plant, the Government would be in no better position than before, as the aggrieved proprietor would bring his action,

and Government would find it equally difficult to substantiate its case before a jury as defendants in a civil suit, as to do so as prosecutor in a criminal action; but there is this difference—except in Calcutta, the civil suit would not go before a jury at all, but would be confined to the District Judge's Court; and, as a matter of fact, the great majority of Vernacular newspapers are published in the Mofussil. The Government would have two advantages—

1*st.*—The proprietor would hesitate to throw good money after bad by bringing an action.

2*nd.*—It would be very much easier for Government to defend before a Judge its own action in having confiscated the press than to persuade a Native jury that a patriotic editor deserves imprisonment.

The criminal penalty under the Penal Code, however, need not be abrogated; it would remain as an additional weapon in reserve for very flagrant cases indeed.

The real *crux* is, as pointed out by Mr. Hobhouse, the difficulty of drawing a distinction between the Native and the English Press. That there is a real distinction everybody perfectly well knows and understands. The English Press, however vituperative and mischievous, addresses its attacks against the measures of individual Governors, or against the persons who compose the Government; it does not attack the supremacy of Her Majesty's Government, and, of course, has no desire to subvert it. The Native Press, however insignificant its attacks may be, is occasionally influenced, as the extracts in the Appendix show, by a desire, real or pretended, to subvert the English régime, and to substitute Native rulers; but this distinction, which is quite sufficiently marked to guide the Executive in practice, is not one which can be defined and formulated in a legal enactment. It seems to me, that while the law can make no distinction, the difficulty may in practice be overcome by making the law applicable (like the Arms Act) only to such parts of India, and to such classes of newspapers as the Government may, by proclamation, see fit to extend it, and it need, in the first instance, be extended only to papers published in the Vernacular languages. It is only these that circulating among uneducated classes can do serious mischief. Sedition circulated in the English language appeals only to a small section of the people who are of necessity tolerably educated, and capable of judging of the value of such writing. It may gratify their taste, but it is not likely to mislead them into a foolish action. I desire that this Minute, with the Appendix, and the previous papers, may now be laid before the honourable Members in charge of the Home and Legislative Departments, and may be cirulated in the most confidential manner to the Local Governments for a very early expression of their opinion.

The Appendix, as now circulated, refers only to newspapers published in Bengal; but the Secretaries of the Home and Foreign Departments have been requested to prepare an additional Appendix of similar seditious extracts from the newspapers published in other parts of India. These will be circulated as soon as they can be prepared, but as their preparation will take time I have not thought it worth while on this account to delay the circulation of the present Minute; the Bengal Appendix furnishing sufficient illustration of the style of writing to which I desire to call attention.

LYTTON.

22nd October 1877.

APPENDIX.

Suhrid.—During the long period of about two hundred years, from the commencement of the Company's rule up to the present time, we have not witnessed any change in their behaviour towards us. Looking to the interests of men of their own race only they hold the lives of the Natives in very light esteem. Who is there that does lament the sad case of Nundo Coomar, when he remembers the futile cause that was assigned and considered sufficient for executing him? And in these days wherever we turn our eyes we see dark oppression and injustice prevailing throughout India. The hostility of Government towards the Natives, and its favouritism to Englishmen, have become palpable in various instances.

Sadharani.—Whatever faults may disfigure the British character, the chief defect is a party spirit, which becomes more striking when contrasted with the rule of the Mahomedans, who never carried it to such an extent, and though there was no toleration

under some of the Mogul Emperors, still there was not, as now, such an intense display of race partiality. Their feeling has wrapped their sense of justice, which is administered in one way to the British and in another to the Native,

As a consequence of this selfish policy of the rulers India is impoverished. She has no power. The Native Princes are effete; while industry and commerce are ruined by British competition. This is a fruitful source of popular discontent.

The British Government has destroyed the respect and honour hitherto enjoyed by the respectable middle classes of the Hindu society. A common constable now arrests a respectable Zemindar. Such a state of things would have been impossible if the doors of the Civil Service were open to educated Natives of respectable parentage.

Justice is sold and denied to the poor. The expenses of litigation are heavy. What with the stamp fees and the pleader's fees and the peon's fees, and numerous other items of expense, a suitor is ruined. Justice is also tardily administered.

Somoprokash.—But look to the feelings of the people. Almost all of them are unhappy and discontented. In the mofussil especially this dissatisfaction knows no bounds. Under the Mahomedans there was, indeed, much oppression. The will of the despotic emperors and their representatives was the law. The rights of the people and the claims of the subjects were all swept away by their avarice and sensuality. It is therefore asked, why does there prevail so much dissatisfaction now when these evils no longer exist? We believe we were far more happy under the Mahomedans than at the present time. Only wealthy Hindus, living in cities, were oppressed by the Mahomedan officers; but the current of that oppression did not reach the mofussil. The Zemindars in the interior, indeed, were sometimes, on account of failure to pay the revenue, summoned before the Nawab and there punished and imprisoned, though they were as often released and rewarded for a witty saying or a well-timed act of flattery to the Nawab. The common people in the interior, however, had not much to suffer from Mahomedan oppression; they enjoyed much more freedom and security. But all that happiness has disappeared under the British Government. Injustice and oppression are now more extensively practised in the mofussil than anywhere else. There are at the present time police officers in every village, District Magistrates, Deputy Magistrates in subdivisions, and Joint Magistrates. These have taken the place of the Nawabs and the Fouzdars of the Mahomedan days. Whether a man be rich or poor, landlord or peasant, respectable or low, all are equally oppressed by them. Again, the subordinate officers of the police oppress the voiceless starving poor more than the rich and the respectable. Bribes, sometimes in the shape of rewards, often by force, are extorted from the people. Their families are constantly insulted and oppressed; quiet and inoffensive, the poor have not the courage to oppose or complain against them.

Amrita Bazar Patrika.—We do not know whether we should be sorry or glad at the increasing oppressions of the officers in the mofussil. The natural law is that progress is oftentimes preceded by some great revolution, so it might happen that the outrages committed on the helpless Natives will ultimately result in their welfare and progress. Hitherto, however, it has tended to nothing but our degradation. It is doubtful whether one in a thousand in the mofussil will be found bold enough to resist the most oppressive and unjust measures of a magistrate. Many tremble at his very name. Consequently no feeling of gladness can arise in our minds when we see oppressions prevail.

But there is a limit to everything; a reaction must take place, and though we have become dispirited, and our whole frame trembles at the very name of a magisterial officer, still it is pleasant to know the latter cannot commit oppression on us with impunity, and though the Government has placed a thunderbolt in his hands, we endeavour to defend ourselves from its most terrible shock. This gives rise to some hope in our minds. It not unfrequently occurs that a man, even on the point of death, may survive, so who can say that we will not yet be able to recover our energies? Hence, when we hear of any oppression in the mofussil, these hopes are raised. But no good can come to a nation that depends entirely upon hopes and not on any active exertions. If we are really aggrieved by the oppressions of public officers, we ought to exert ourselves to take measures against them independent of Government. Disunion is the chief cause of our weakness. If we could but be united, even a magistrate could not commit any further oppressions on us.

The policy of the British Government is to destroy our national life, and to keep us under their subjection for ever; for they know that they will not be able to do so by mere force of arms or by any other means. We are, however, now placed in a very

delicate position, because, if we can preserve our national liveliness we might most probably arise some day and win our liberty, but if we lose it we will be ruined for ever.

Sahachur.—The people now feel that, if England desires to retain a permanent footing in the Empire, it should make the Natives understand that they and their rulers have no separate interests, otherwise how can it expect to retain a permanent possession? To say that no rights should be conferred on Natives, and that iron despotism should ever exist, is as much as to direct them to prepare for war; for what nation on the face of the earth will consent to forego the rights that nature has conferred on them? They may be suppressed or kept in abeyance for a while by dint of force, but does it lie in the power of any to extinguish them altogether?

Moorshedabad Pratidhani.—There was formerly great unanimity between the two races; superior public officers mingled with the Natives and sympathized with them in their hardships. They were neither distrusted nor looked down upon. A change has, however, taken place in their relations towards one another. Bengalees no longer regard Englishmen as their friends, and in every action are too ready to impugn their motives. But what has brought about this state of things? The Bengalees are what they were before, and the country was then, as it is now, governed by law. Then whence this dislike—this hatred? We believe that England regards India with the same feelings as before; nay, from a longer acquaintance, it takes a more lively interest in it at the present time. But all are not of this disposition. Most of those that come out here now come only for the purpose of making money, and are not better than beasts in human form. They attach little value to the life of a Native, and scarcely regard him as a human being. It is owing to the prevalence of such feelings, that when a Native is murdered by a European, his death is attributed to a ruptured spleen or diseased liver. On the other hand, a Native convicted of doing even a slight injury to a European is severely punished. This circumstance has greatly alienated the minds of Natives from the Europeans.

Behar Bandu.—Englishmen, what though you be so powerful and fortunate, you cannot step over the regulated laws of nature; for you, too, will have to bow your heads before the force of that nature which guides the universe, and will have its command to take up the heated cauldron, after continuous glowing and puffing. If you have the manliness to disregard the rules of nature, do so; yet remember, without that, that very rule of nature which you discard will turn as it were into a snake and sting you. Of what account is it if the same flag flies over so many lands in different quarters of the globe? You cannot but be exposed to the law of nature, for she it is who has made you the lords and us the slaves—England the chief and India a beggar.

You Englishmen do not now trust the Hindustanees, and have, in consequence, attached away from them their arms and accoutrements, closed the doors of the army against them, and consider us low, because we have become weak, and despise us. We call the Ganges, the Godavery, the Himalayas, and Vindhyachal mountains to bear us witness that we are not guilty of vain boasting when we foretell the future and say that a day will come, and, God willing, it will come soon too, when the Hindustanees will have to be looked upon with more trust and admitted into the army. When will God show us the day in which the people of Behar will be eligible as captains of regiments, colonels, and generals?

We wish not to rebel and take by force from Government the above appointments; for we possess neither the nature nor the ability now so to do. If at any time our Beharees have rebelled and shown that they were heroes and had still a spark of independence left in them, of what avail is it, since we have not the same Koer Singh nor the same independent Soutals? Englishmen! It is through your beneficence that we have become tractable as oxen and gentle as lambs; for when you deprived us of our arms and accoutrements we quietly submitted; and what can we say now?

All warriors, both past and present, in entering the battlefield have done so for one of the three following objects: for the sake of the country, for religion, or for wealth. Those who betook themselves to fight for their country are to be called men; those for religion, animals; whilst those who fight for money ought to be designated demons in human form; but neither of the above three motives has influenced our countrymen. If our heroes had had any thought of their country, India would not have fallen successively into the hands of the Mahomedans and the Mlechhas; if of religion, then the Vedic creed would not have been supplanted by the Mahomedan and Christian; whilst, if they had made wealth their object, the Hindustanees would not have had to suffer as at

present for want of food and clothing. It was only in consideration of the salt they ate of the Government they served, that they, in the mutiny, thirsted for the blood of their fellow countrymen.

Bishwa Dut.—It is observed by the same paper that there is a considerable difference noticeable between the acts and professions of the British Government. The heart is full of poison, while the mouth emits nectar. In their hearts they do not intend to carry out what they have pledged themselves to do in their speeches and writings. While they profess to regard Natives and Europeans as equal, and in writing declare this to the world, at the moment when such equality might be expected to be set forth, a distinction is made between them as wide as between heaven and earth.

Amrita Bazar Patrika.—This is especially the case with Natives of Bengal, who a century ago, disloyal to the Mahomedan Government of the day, gave over the kingdom to British rule. There cannot be, indeed, any doubt that in this the Hindus showed a lamentable ignorance of their own interests; the more so, as the occasion was most favourable for subverting Mahomedan rule altogether, and regaining their independence.

Samaj Durpun.—It is to be regretted that, though this country has been for more than a hundred years under British rule, the Government has not yet learnt to make its administration really beneficial to the people. All its acts are marked by an idle parade; and that even while a strong current of disaffection runs through the internal strata of Native society.

Amrita Bazar Patrika.—Considering the mutual inimical feelings that now exist between the rulers and ourselves, it might not in one way be led to submit to extinction. But the extinction of the Aryan race and that of the aborigines of America are not parallel cases. The extinction of the Aryan race will affect the creation of the God of Providence and be an unspeakable loss to the world; we will not say the loss could never be repaired, but certainly not easily, and the disgrace on the English race will be infinite. On the other hand, unless we make an effort to avoid such extinction, our sin too will be infinite. But either there must be extinction, or it will be necessary for us so to strengthen ourselves as to counteract the harsh measures of Government. We could not secure extinction even if we tried it, and our efforts would certainly not be less—they may be even greater—than those we should have to make to counteract the harsh measures of Government.

Bharot Mihir.—In a contributed article the writer states that nature seems to teach, and history shows, that no people can be ruled over except by a king of their own race. When for a time a nation has been subjected to a foreign power, it has been only temporarily; after the lapse of some years it has regained its independence, and been again ruled by its own king. Will the English consider us disloyal if sometimes we dream of independence in the future? They themselves were once a conquered race under Norman Kings.

Amrita Bazar Patrika.—To what a distressed condition have the naturally haughty, spirited, proud Mussulmans been reduced since the English took possession of India! and this fills their thoughts every moment of their lives. They have not been subject to foreign rule so long as the Hindus. It was not very long since their victorious armies pushed everywhere like the strong current of the ocean, not so long since the English trembled before them, and therefore a state of subjection is to them much more galling than to the Hindus, and their only strength and trust now is the Sultan of Turkey.

Bharot Mihir.—The agitation which is now perceptible in Native society, and the attention which the Turkish war has excited in this country, have their uses. They are calculated to teach us some important lessons. We have not yet forgotten the past history of India, nor do we believe that she will continue for ever in subjection. We see that even China, Burmah, and barbarous Japan are free and enjoy independence. They hate subjection. The present war also is due to nothing but this cause. When, after much bloodshed and the endurance of extreme oppression and suffering, the Christian subjects of Bulgaria and Montenegro found they could not burst asunder the iron chain of Turkish bondage, Russia came to their aid. In the case of individuals the laws of the country punish the oppressor and the tyrant. And although, when, of two nations, the stronger oppresses the weaker, no direct punishment overtakes it, still it is certain that every act of oppression and injustice impairs its strength. God certainly never intended that one nation should lord it over another. For this reason oppressions

must cease. Even if Russia be defeated in this war, and Bulgaria return to its subjection to the Turks, the latter must henceforth proceed more cautiously than ever in the work of administration. Unless Turkey introduces order into its Government and respects the liberty of its subjects, it will sooner or later cease to be a European power. This war of independence has led us to reflect on our own condition, and on the fact that thousands of lives are being given up for this cause in Europe, and that, while in other countries people are ready to die for it, the Native of India shrinks with horror from the idea. The lesson will not be lost upon us.

Bungo Hitaishi.—The editor tells the Native public that they are not to expect at the hands of Government the treatment which the ancient Hindu kings accorded to their subjects. In the words of the poet they were like the sun which absorbs the moisture of the earth, only to return it a thousand-fold in the form of grateful showers. The contrary is the policy of the British Government. To benefit their own countrymen they drain the wealth of this country, and it is for this that they govern India.

(*Confidential.*)

Dated Fort William, the 28th December 1877.

From the Secretary to the Government of India, Home Department, to the Local Governments and Administrations.

I am desired to send you confidentially a copy of a Minute by his Excellency the Viceroy, dated the 22nd October last, and to say that his Excellency will be glad to be favoured with * on the second and third proposals therein made (page 8) as to the best mode of dealing with the Native Press. An early reply, which should be sent confidentially, will oblige.

* The opinion of his Excellency the Governor in Council.
The opinion of his Honour the Lieutenant Governor.
Your opinion.

(*Confidential.*)

No. 275, dated the 16th February 1878.

From the Honourable D. F. Carmichael, Chief Secretary to Government, Fort St. George, to the Secretary to the Government of India, Home Department.

I am directed to acknowledge the receipt of your letter dated December 28th, 1877, transmitting copy of a Minute by his Excellency the Viceroy, and soliciting the opinion of his Grace the Governor in Council on the second and third proposals therein made (page 8) as to the best mode of dealing with the Native Press.

2. In reply, I am directed to furnish copies of the Minutes recorded by his Grace the Governor, Sir W. Robinson, and the Honourable Mr. Hudleston, from which it will be seen that the Government of Madras are opposed to the Right Honourable the Viceroy's suggestions.

Minute by the Honourable Sir W. Robinson, K.C.S.I., dated the 28th January 1878.

A proposal to limit a useful liberty which has been conceded, with enormous balance of social and political advantage, to our Native fellow-subjects in India for well-nigh half a century,—a liberty which is educating the people in freedom of thought and independence of character, and is (Mr. Eden's dictum notwithstanding) highly valued by them,—and to limit it with a distinction between English and Native newspapers, and in a manner which can scarcely fail in practice to become very arbitrary, is a matter for very serious consideration. After giving the subject much anxious thought, I must declare myself unable to advise it. The difficulties and risks seem to me grave, and the safeguards which we already have are, if not insufficiently appreciated, not applied as they might be.

2. In the first place, I am quite unable to endorse Mr. Eden's estimate of Native public feeling in India towards their Vernacular Press. On the contrary, I believe that,

to a man, the intelligent, cultivated, and influential classes—while deprecating its occasional vulgarity and extravagance—value their Vernacular Press and highly prize its liberty, for the same reasons which actuate their European fellow-subjects in the same interest; they do so under even stronger incentives and apprehensions than the latter. I am, therefore, satisfied that the hostile measures to which Mr. Eden would invite the Government and Legislature would only tend to extend and aggravate the disloyalty and alienation they are expected to mitigate; and while I can easily conceive circumstances under which this concensus of disapproval must, for a time, be firmly braved, I do not think that there is sufficient reason at this moment for challenging the strongly hostile feeling and distrust which would assuredly be evoked even in those minds which are best affected towards our Government and race. A strong feeling pervades the Native mind that we are unfaithful to our pledge and principles; and I can conceive no measures more likely to confirm this impression than those which may be aimed at what the intelligent classes have already come to look on as a constitutional privilege.

3. Nor do I think that Mr. Eden rightly estimates the fidelity of the Vernacular Press—unreasonable though it often is—as an index of Native feeling and thought. Looked at from our point of view, its tone is natural, for the sympathy and appreciation of an Oriental people is probably beyond the reach of an alien bureau and foreign despotic Government; while its criticism—hostile as it often is—is generally precisely what is to be looked for under the circumstances, and rarely goes, in substance, beyond strong difference of opinion where such is quite reasonable. Inconvenient, therefore, though the extravagance and occasional want of loyalty evinced by the Vernacular Press may be, we possess in it a useful barometer of Native feeling and sentiment; a barometer such as no menaced or sycophant Press could possibly continue to be. There is an appreciable safety in knowing the worst that even our discontented subjects are thinking of our measures and administration; and the experience of other countries (than England) to which Mr. Eden alludes, has shown that a restricted Press is no guarantee for the loyalty of their subject or dissatisfied nationalities. There are disadvantages—and grave ones—in having existing discontent and hostile criticism formulated and circulated amongst the people; but, on the whole, I think the balance of political advantage is in favour of an unmenaced Press even in India.

4. Serious objections present themselves to my mind to the proposal to treat differentially the English and Vernacular Press. The existing race-alienation—spreading and widening daily—is serious enough as it is; and I confess that I think that some of the low radical writing of England, *ex. gr.*, of the Bradlaugh School, which is read with avidity in South India, is doing far more material mischief than anything the Vernacular Press is diffusing. A compromise of principle here would, I am sure, have a very bad effect.

5. The proposals relate to two grounds of apprehension in respect to the Native Press—

(1.) Corrupt abuse of the liberty of the Press for purposes of intimidation and the levy of black-mail in respect to private individuals, public officials, Native Princes, and the like; and,

(2.) Its disloyal tone and spread of seditious sentiment.

6. Facts in regard to a small section of the Press of America and of our own Colonies —and even to some obscure prints in England—show that the Native Press of India is not alone obnoxious to the charge of occasional malicious and corrupt intimidation; but I am quite satisfied that the law, as it stands, affords quite sufficient protection to persons who may be unjustifiably assailed, and the frequency with which trials for defamation appear on our judicial files, both criminal and civil, shows that there is no distrust of its administration. The same holds good of public officials; and possibly in India—where public opinion is wanting, public morality low, and corruption rife—the fear of the indigenous Press is not an unalloyed evil. Native Princes are more likely to subsidise the Native Press from sinister motives than to fear it. I think that any attempt to transfer the protection of persons of whatever class from offences of this class, from the legal tribunals to the executive would be most inexpedient. I do not myself believe that fear of the Press is at this moment deterring any class of public officials from doing their duty; and if it were, the remedy lies in leaving such persons to the education in courage which a free—albeit somewhat scurrilous—Press imparts. I would deprecate any alteration of the Press Law in this direction—even the exaction of security as proposed in this discussion. I have never heard of a case in which the responsible editor when "wanted" could not be found. The demand of security would be felt to be a covert menace; it

would interfere exceptionally with a fair industry, but would not remove the man of straw in whose name the security would appear. I cannot read the summary of Sir George Campbell's advice recorded on page 8 of the Viceroy's Minute without feeling that the very existence of a Press worthy of the name—of a Press such as we require in this country as an exponent of Native feeling—is at stake. Formulate the words of Sir George Campbell's recommendation as an affirmative explanation to section 124 A, give a procedure which removes what is termed "the *éclat* of a long prosecution," and place in the hands of a sensitive, irritable executive the power "to shut up newspapers" which it judges contain "mischievous and seditious libels on the Government," and you have a gagged, ruined, and sycophant Press, at once contemptible and useless, if not dangerous. Under such circumstances, the judicial tribunals of this country would scarcely be entitled to public confidence by their constitution, while, on the other hand, we might occasionally witness an unseemly contest between the executive and its nominee on the bench.

7. As regards the proposal to introduce the provisions of the Irish Act—with, as I gather, some modifications in the direction of greater stringency—I do not think that the conditions of things, social and administrative, are sufficiently analogous to ensure equal safety and consideration. In Great Britain we have a public opinion such as is entirely wanting here; Irish Courts are presided over by Irish judges aided by Irish juries, while the executive is more immediately under the observation of Parliament, in which Irish interests are fully represented. Every condition of this country presents a complete contrast as respects safeguards. Further—writing under correction—I believe that our law of sedition is more precise and stringent than that of Great Britain. On the whole I am satisfied that the conditions of this country present far greater danger to the reasonable liberty of the Press than the conditions of Ireland under similar legal restrictions. Warning and confiscation would practically mean suppression without hearing or trial in India.

MINUTE by his Grace the PRESIDENT, dated the 31st January 1878.

THE proposals on which our opinion is asked specifically, viz., suggestions 2 and 3 on page 8 of the Viceroy's Minute, are for the purpose of endeavouring, by legal enactment, to prevent the publication of newspapers containing anything which may be deemed seditious or likely to excite disaffection.

2. It seems to me, however, that it is the view we may take of the general policy on this question rather than the specific merits or demerits of particular proposals which must rule our answer.

3. The suggestion of the Minute is that articles seditious or tending to disaffection are published with impunity; that a libellous use is made of the newspaper Press for the purpose of extortion; that the law is insufficient, and that it is politic to attempt, by more stringent enactments, the task of controlling the style of articles which may be published; that it is the Vernacular and not the English Press which is the sinner; and that the measures should be so framed as to enable a distinction to be practically made with the remark that "sedition circulated in the English language appeals only to a small "section of the people: it may gratify their tastes, but is not likely to mislead."

4. The Minute of the Honourable Mr. Hobhouse referred to is, I am sorry to see, not communicated to us, for his recorded opinion would have been very valuable, notwithstanding the oversight it is suggested he has made. Annexed to the Minute is a selection from various papers of 23 paragraphs collected during eighteen months.

5. Some of these elegant extracts no doubt savour of disaffection. Many in no way exceed limits of criticism by a free Press, although they may state unpalatable truths in strong language.

6. As regards the specific suggestions, it is clear that the first, viz., the deposit of a sum of money, must equal 2,000 rupees, the amount of the fine. It would lock up this capital for every trader, would thus be a serious drag on the existing tradesman, and a great discouragement of honest enterprise in a branch of trade which should be encouraged; while it would be no check upon the sedition-monger whose party should contribute it or the libeller who would simply squeeze in advance the necessary caution money by the usual process. It would, in fact, fine the innocent trader without giving any real security against repetition of offences by the evil-minded.

7. The second suggestion, viz., the incorporation of the Irish Act with certain changes into the Indian Code, does not appear to me likely to affect any material diminution of any present difficulties such as they are, unless the very material modification of substituting the Court of District Judge for superior Courts of common law be made. That modification, however, seems to me completely at variance with the spirit and frame of the Act referred to. The Act gives extensive power of seizure and confiscation to the executive, controlled by the provisions which give an aggrieved individual the special protection of having his case heard, and the action of the executive argued before and discussed by the judges of superior Courts in Dublin, instead of by a local or magisterial Court; the proposed modification would leave the "patriotic editor," as he is termed in these papers, whose property has been seized, to the mercy of a single individual, the District Magistrate,—an officer appointed directly by the executive, and both removable and constantly removed thereby at pleasure without any cause assigned.

8. The suggestion to substitute the word disaffection for felony is probably not intended, as it would remove from the category of offences the inciting to murder of an individual or inciting to the injury of private property.

9. The suggestion to make a distinction between the English and the Vernacular Press seems impolitic, even if, in practice, it could be worked. It would be to have the law administered in one way to the British and in another to the Native. But the suggested arrangement would really lead to this, that sedition in English might be "gratifying to the taste" but not criminal; that the same words would become criminal by being copied in the Vernacular. The Native Press would be punished for publishing the very phrases which the English editor published with impunity.

10. But is the disaffection always confined to Vernacular papers only? If it is, how happened it that some of the earliest warnings under Lord Canning's stringent temporary law had to be addressed to English editors of English journals? So far as regards the specific suggestions, but I dissent from the general policy, suggested in the Minute.

11. I hold the Vernacular Press to be a useful indication of the under-currents which may be running through the mass of Indian population; that if any serious spirit of disaffection or hostility is increasing amongst the people, indications will float to the surface amongst the Vernacular papers as surely as the dross is thrown to the surface of molten metal. Systematic attempts to excite hostility or sedition I would prosecute, but for this the present law provides in the Penal Code, and to my mind sufficiently; and, in emergency, should any such arise, there is the same power in the State to restrain the man who writes treason as the man who speaks it.

12. It is worthy of notice also that the abuse by libellous and scandalous writing against individuals, to my mind much the most dangerous consequence of an abuse of the liberty of the Press, for it not only saps the foundation of good government and of society, but is directly and instantly profitable to the individual publisher by the blackmail he levies, is not touched by the suggested measures; it is left to the present law at the instance of individuals to deal with that evil, and I believe that to be the true policy, not only in that case, but also in the matter of alleged disaffection. Reading the extracts which have been culled through 18 months to form this selection, I believe them all to be of the class which Mr. Eden has well characterised as "rubbish."

13. These are my first impressions on reading the papers, and I circulate them as the freest interchange of views on such a subject is the safest mode of arriving at a just conclusion, and my colleagues, with their long experience of India, may perhaps hold different views.

MINUTE by the Honourable W. HUDLESTON, dated the 2nd February 1878.

WHAT we are asked for is our opinion on the second and third proposals at page 8 of the Viceroy's Minute, viz.:—

(1.) Whether it be feasible to take security from any person proposing to register his name as proprietor of a Native Press.

(2.) Whether it is advisable to take additional powers for suppressing the publication of seditious matter or incitement to any form of disaffection,—after the manner of the Irish Press Law, which allows of suppression of publication and confis-

cation of plant after warning,—subject to liability to be sued for illegal seizure or search within two months.

2. I concur, however, with his Grace in considering that it is the general policy indicated by the proposals which must influence our opinion rather than the letter of the proposals themselves.

3. I think we may safely say that the evils proposed to be guarded against; viz., defamation of individuals by the public Press, in view to the extortion of black-mail, or seditious writing, to excite disaffection, do not exist in this Presidency in any such form as to require additional power for summary suppression.

4. The "security" proposal would, I think, mischievously burden legitimate and loyal enterprise without impeding seditious publication by any impediment which would not be willingly faced in the hope of earning the repute of a martyr for the public benefit, and easily borne by the aid of sympathising backers.

The safeguards against possible abuse of the "Irish Press Law" provisions are certainly far less certain and assured by the circumstances of this country than they are in the country in which the law now operates.

5. The evidence adduced to show the necessity for strengthening a law which, as regards State prosecutions, has practically remained a dead letter, does not to my mind establish the position.

6. There is an unfortunate element of truth in the quoted denunciations of our policy and its results, which it is very disagreeable to recognise, but which remains true all the same; and the nauseous compound in which it is embodied is not the real source of danger to our administration, if such there be in the publication; but the fact that the modicum of truth will be recognised by the readers, however exaggerated may be its expression, and that the galled jade will wince when the sore is touched.

7. I do not under-value the objections to this vulgar, vituperative, malicious style of writing, but I ask myself whether the proposed remedy will not do more harm than good.

What is it that would result practically from terrifying these half-educated, bumptious writers into veiling their denunciation of what is felt by their compatriots as evil, in language, to our minds, of less objectionable character?

8. I believe it would either be that the evil would remain undenounced, or that the expression of its sense would convey no adequate impression to us, or that it would be couched in language, equally significant to the masses of dissatisfaction or disaffection to the Administration, while our chances of obtaining conviction under the law would be greatly diminished, and the writers would have the added gratification of having defeated the Government.

9. At present, I think we may safely say that we know the worst that is said of us, if not even the worst that is thought; and I do not think anyone can deny that this is an immense advantage to the Administration. Can we hope to retain it under the more stringent policy that is suggested for our consideration? I certainly think we cannot.

10. Then what should we gain? External decency of expression possibly, though that even is not assured; but certainly an amount of smouldering impatience, dissatisfaction, possibly disaffection, which would only gain strength and consistency by repression of its blaze.

11. The more I think of it, the more disinclined I am to advocate any advance in the direction of repressing the freedom of the Press.

12. That the existing law is inadequate to punish defamation or sedition has not, I think, been proved.

(*Confidential.*)

No. 497–10, dated Bombay Castle, the 13th February 1878.

From the Honourable E. W. Ravenscroft, C.S.I., Chief Secretary to the Government of Bombay, to the Officiating Secretary to the Government of India, Home Department.

An article headed "Excessive Pride" appeared in the *Shiváji*, a Vernacular newspaper published at Poona, in its issue of the 16th November last. The composition was

full of disloyal expressions and false accusations against Government, and its tendency as a whole was to spread disaffection among our subjects. It was first brought to the notice of this Government by the resumé of it which appeared in the local "Report on Native papers." On submitting the resumé to the Honourable the Advocate General at this Presidency, that officer stated that, in his opinion, the article came "within the "provisions of section 124A of the Penal Code as an attempt to excite feelings of "disaffection to Government."

2. As the Advocate General's opinion was founded only on a resumé of the article and not on the article itself, this Government thought it advisable to refer to his judgment a closer version of the original, before taking any action in the matter. A literal translation was accordingly prepared, and on its being forwarded to the Advocate General he reported in effect that he could see no reason to alter his former opinion.

3. Nevertheless, his Excellency the Governor in Council does not feel himself inclined to recommend a recourse to the courts of law in this case. For it appeared from the papers* marginally noted that there is some prospect of a speedy amendment of the law for the suppression of seditious writing; and, under the circumstances, it would perhaps be hardly worth while to incur the risks which, as the law at present stands, attend the prosecution of a newspaper writer for sedition.

* Demi-official letter from the Government of India in the Home Department, dated 28th December 1877, and its accompaniments.

4. His Excellency in Council desires, however, that the case may be submitted to the Government of India, as the question involved is one of imperial, rather than provincial, policy. I beg therefore to enclose herewith copies of the resumé, the translation, and the Advocate General's opinions referred to above, and to request that you will be so good as to move the Government of India to favour this Government with an expression of their views on the subject thereof.

(*Confidential.*)

RESUMÉ BY THE REPORTER ON THE NATIVE PRESS.

THE *Shiváji* (28) of the 16th November, but received on the 18th, in an article, headed "Excessive Pride," accuses the English rulers of India of excessive pride and of despising the Natives as utterly worthless, and observes that history shows that excessive pride generally leads to ruin and destruction. The writer admits that the Natives are a very weak and foolish race; but the English rulers are subjecting them to a treatment which even beasts will not bear patiently. They are enacting the most vexatious laws. The people have become so poor that even a single year's failure of rains exposes them to starvation and death. During the last year's famine thousands of the ryots died of starvation. The Government thought it proper to try the experiment whether human life can be maintained on the ration of one pound per day, and thousands of ryots fell victims to this experiment of the authorities. The authorities also thought it right to select this year of dire calamities to celebrate the proclamation of a new pompous title by grand and gorgeous ceremonies, and to squander about two crores of rupees on these useless tamáshás and festivities. During this year of great national distress and financial difficulties it was thought wise to increase the salaries of several European officials and to create some new posts. All these proceedings of the authorities must be characterised as extremely cruel and hard-hearted. They are also engaged in enacting new vexatious laws and devising new taxes. They are creating a feeling of discontent in Cabul and in the Nizam's territories. In short the English rulers seem to be swayed by a feeling which often brings disastrous effects on those who entertain it. The writer then alludes to the progress of the Russian arms in Asia Minor, and to the alleged success of the diplomatic intrigues of that cafty power in Cabul, and fears that all this forebodes ill to the English power in the East. The millions of India depend for their welfare on the undiminished prosperity of the English rule, and they therefore devoutly pray that their English rulers will act wisely, and rise superior to every danger.

No. 6, dated 12th January 1878.

Opinion by John Marriott, Esq., Officiating Advocate General, Bombay.

Section 124A of the Penal Code (added by Act XXVII. of 1870, section 5) provides that "whoever by words either spoken or intended to be read otherwise excites or "attempts to excite feelings of disaffection to the Government established by law in "British India shall be punished," &c. The explanation to that section contains an exception in favour of *bonâ fide* comments on Government measures.

The newspaper article in question charges the English rulers with excessive pride and with subjecting the Natives to "treatment which even beasts will not bear," and then proceeds to give alleged instances of that treatment which I need not here recapitulate, and which are subsequently characterised as extremely cruel and hard-hearted.

The article is not a comment on Government measures within the explanation of the section, but purports to state certain Government measures and the result of certain other Government measures.

Certain of these statements, viz., that thousands of ryots died of famine last year, that thousands died in consequence of the Government experiment of feeding on 1 lb. a day, that two crores of rupees were spent in the various ceremonies of proclaiming the Empress, and that Government was engaged in enacting new vexatious laws and devising new taxes, appear to be absolutely false, and the publisher of the article must have known them to be so when he published it.

If the conduct of Government and its treatment of Natives were such as represented by the article, I think such conduct and treatment would be likely to excite feelings of disaffection, and I think the fact of wilfully publishing such false statement proves the intent of the publisher to excite such feelings.

I think this intent may further be inferred from the reference to the alleged discontent at Cabul and in the Nizam's dominions, and to the progress of the Russian arms in Asia Minor, and her alleged diplomatic success at Cabul, and the foreboding of ill therefrom to the British power in the East.

But the whole article must be read together, and the publisher is entitled to rely on its conclusion. "The millions of British India depend for their welfare on the undi-"minished prosperity of the English rule, and they therefore devoutly pray that their "English rulers will act wisely and rise superior to any danger."

But although that conclusion admits that the inhabitants of India are dependant for their welfare on the propriety of their English rulers, yet I do not see that it is calculated to allay the disaffection excited by the earlier portions of the article, and it certainly insinuates that the English rulers now are not acting wisely and that there is danger.

I am of opinion that the article in question comes within the provisions of section 124A of the Penal Code as an attempt to excite feelings of disaffection to Government.

No. 976, dated Bombay Castle, the 28th January 1878.

Translation af an article which appeared in the "Shiváji" (a Marathi newspaper published at Poona) on the 16th November 1877.

Excessive Pride.

Seeta* (was stolen because she) was exceedingly beautiful.

Rawan† (was ruined because he) was too proud.

Bali‡ (came to grief because he) was over charitable.

* The wife of Ram, a King of Oudh.
† A King of Ceylon.
‡ The King of the infernal regions.

Too much of everything should be avoided.

The English people who belong to the race of the British Sircar who rules over us have become extremely proud. They consider (treat) the people of Hindustan like bits of straw. The reason of this is—(1) the nature of the English people, and (2) the great stupidity of the people of Hindustan. Excessive pride has, however, hitherto produced very disastrous results. We are afraid lest our rulers should have to suffer from a similar calamity in consequence of the excessive pride of the English people. The policy of the British Sircar is worthy of being copied. (The object) of the policy which they follow is that the people may become wise and may acquire the qualification of carrying on the Administration. This is exceedingly good. The cause of the utter ruin

of the people of Hindustan is their total ignorance of political matters. If they do show any wisdom at all, it is in connection with superstitious matters. They have no idea whatever of how the greatness of their country should be promoted. In consequence of this, the Hindus who exercised paramount authority in India are now reduced to the state of being unable to exercise in the country even the power which people of the sweepers caste exercise in other countries. But these stupid people, when they take anything into their head, they do not take a long time to form a body of their own. In the year 1857 the dispute first arose merely on account of the cartridges, and the result thereof was very dreadful. The treatment which the officers of the British Sircar at present give to the people of Hindustan is such that if brute creatures be subjected to it they will, without any regard for their lives, become desperate. The Acts which have been passed since 1857 have greatly harassed the people. There was a slight scarcity of rain in one year, but the prices (of grain) became high, and consequently lakhs of people died of want. Our English officers in India ought to have been on their guard on account of these deaths, but they entertained no such anxiety, and, on the contrary, tried experiments with these deaths. It was a critical time, and not a time to try experiments by which lakhs of people died. Their only duty was to preserve life. It was not a time to try an experiment as to whether people could live on half a seer of food. In consequence of the trial of the experiment six or seven lakhs of people of India went to the other world. This is not all. While there prevailed such a famine a sum of about two crores of rupees of India was unnecessarily wasted by having grand demonstrations of joy at Delhi. When India was involved in such a calamity the English people got their salaries increased on the ground thereof, and had new appointments created. We cannot describe this conduct by any other words than the following—We cannot help calling them eaters of butter from the head of a dead body. Moreover, at the time of such a famine new harassing Acts were passed, and attempts are being made to increase the taxes. With reference to their political relations they have produced dissatisfaction in Cabul and Hyderabad. In short, the English people have become excessively proud, and the result will be very bad. It appears the Russians have gained a perfect footing in Asia Minor. They are making khatpat (intrigues) in Cabul. The people inquire whether it is not the pride of the English people which has given rise to the present proceedings of the Russians. Hitherto, no one who was proud was able to maintain his position. Even persons who had achieved great things (ultimately) came to grief (in consequence of their pride). It appears that similar calamities are likely to befall now. But with reference to this, what causes us a little grief is as follows:—The people of India are quite stupid, and depend entirely upon the English people. If the latter are ruined in consequence of such pride, the former will be crushed down for nothing. We therefore constantly suggest that the British Government should fully watch the conduct of their English officers, and should adopt measures to secure the people of India against any annoyance. If the people who are 24 crores in number should sincerely be inclined to assist their rulers, Government will never have to fear any difficulty. But pride ruins everything. Let us see what the result of this will be.

(Signed) VINAYEK WASSUDEW,
Oriental Translator to Government.

No. 11, dated the 4th February 1878.

OPINION by J. MARRIOTT, Esq., Advocate General, Bombay.

I HAVE perused the literal translation of the article in the *Shiváji* newspaper forwarded with the letter from the Chief Secretary to Government to the Government Solicitor of the 31st ultimo, and continue of opinion that the article in question is an attempt to excite feelings of disaffection to Government within the provisions of section 124 A of the Penal Code.

The article was published on the 16th of November last. It is desirable in these cases that proceedings should be taken as soon as possible after publication.

(*Confidential.*)

No. 319, dated Fort William, the 7th March 1878.

From J. O'KINEALY, Esq., Officiating Secretary to the Government of India, Home Department, to the SECRETARY TO THE GOVERNMENT OF BOMBAY.

IN reply to your (confidential) letter No. 497–10 Con., dated the 13th ultimo, I am directed to say that after careful consideration the Governor General in Council thinks it would be better not to prosecute the publisher of the *Shivâji* under section 124 A of the Indian Penal Code.

(*Confidential.*)

Dated Bombay Castle, the 6th March 1878.

From the Honourable E. W. RAVENSCROFT, Chief Secretary to the Government of Bombay, to the OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

WITH reference to your confidential demi-official letter of the 28th December last, I beg to forward copies of the notes by the Honourable Messrs. J. Gibbs and L. Ashburner, as to the best mode of dealing with the Native Press, and to observe that the remarks which his Excellency Sir Richard Temple has to make on the subject have already been submitted confidentially to the Viceroy.

Note by the Honourable J. GIBBS, dated the 4th February 1878.

I CONCUR with his Excellency the President in thinking that section 3 of Act XIX. of 1876 might well be taken as a model on which to found a section applicable to newspapers in this country, and I would then add, as suggested by his Excellency the Viceroy, the purport of the sections of the Irish Act, 33 & 34 Vict. c. 9. ss. 30, 33.

I would notice an error, and rather an important one, on page 10, line 4, of the Viceroy's Minute. Not even in the Presidency town is a civil action tried by a jury; only in criminal cases, at the High Court Sessions, are juries employed at the Presidency towns, so that whenever a civil suit was brought against Government it would be heard by a judge alone, whether in the Presidency or the Mofussil.

The question of taking securities from editors is rather a difficult one; for what should security be required? If against sedition, then that is provided for otherwise under the proposed adaptation of the Irish Act; but I do not think any security will be needed if the law be altered as proposed.

I would, as regards the English Press, not make any exception in the Act, but, as proposed by his Excellency the Viceroy, would put in a section giving Government the power to apply the Act to the Press of such parts of India or such classes of papers as may be from time to time thought necessary.

I would venture to put forward a suggestion, which is founded on a long and careful consideration of the subject of the Native Press on this side of India, and that is to oblige writers to place their names at the end of their articles; and for all articles not so signed the editor should be answerable. I believe there is some such law in France, but I feel assured from inquiry and from experience that if writers are obliged to put their names at the end of their articles, and the placing of a false name be made punishable, it will check many of the would-be patriots from airing their seditious cogitations as freely as they do now.

Note by the Honourable Mr. ASHBURNER, dated the 7th February 1878.

I AM very glad that the seditious character of the Native Press has at last attracted attention. It is impossible to exaggerate the mischief it is doing. I have reported upon it more than once.

The Dramatic Performance Act amalgamated with the Irish Press Law will form a good basis for legislation; but if his Excellency the Viceroy's suggestion to require a deposit of Rupees 10,000 from every editor of a paper is carried out, it will at once

extinguish all the petty libellers, who can only support their papers by levying blackmail from Native officials and the more respectable members of society.

Probably not one of this very venomous class could furnish the required security, and we should thus get rid of the whole of them. My honourable colleague, Mr. Gibbs, finds a difficulty in this measure, and asks for what would security be demanded? I reply, security to abstain from seditious writing; and the security would be liable to forfeit in the event of any article being published which, *in the opinion of Government*, was of a seditious character.

An action might be against Government to recover the money forfeited, but it should be only tried by a European judge.

The forfeit of security would be in addition to any punishment that the editor might be liable under the Act.

I would make no exception in favour of articles published in English, nor would I allow the Local Government any discretion to exempt certain districts or papers from the operation of the Act. It is quite possible that they might prefer the sedition to the odium and responsibility of suppressing it. Neither would I give the editor any warning; he should know what is seditious as well as we do, and until he received his warning would feel at liberty to publish any quantity of sedition; he would then make a fictitious transfer of his papers, and the next warning would have to be made to a new editor and proprietor. To be effectual the Press Law must be stringent and thorough; and if we tolerate sedition in English, the Sabás which are springing up all over the country will find no difficulty in translating it into the Vernacular. The fact that the articles are written in English will give them an importance that they would not have otherwise. The seditious associations to which I have alluded are doing much mischief, and I would take this opportunity of suppressing them by making it penal to raise subscriptions to agitate political questions without the sanction of Government.

Holkar and other Native Chiefs subscribe largely to the Sarvajanic Sabá, which, it is not unfair to say, is a seditious association.

I fear the Honourable Mr. Gibbs' suggestion to make the writers of all articles sign them would be easily evaded; still, I do not object to it; if not very effective to check sedition, it can do no harm.

It will be necessary to provide for seditious words as well as seditious writings.

(*Confidential.*)

Dated the 12th January 1878.

Demi-official from Sir RICHARD TEMPLE to Lord LYTTON.

I HAVE considered the confidential reference made by your Lordship regarding the Native Press. Unless the Native Press of Bengal has got worse during 1877, I am not sure whether it can be called disloyal on the whole. There used in my time to be elements of decided loyalty in it. I used to extract the loyal and disloyal passages, and reprint them in parallel columns, in order to strike a sort of balance for my own consideration.

I must also remark, with extreme difference, that our impression used to be that the Government of India noticed assertions made by the Native Press, which notice aggravated its importance.

My opinion of the Native Press up to *January* 1876 will be found in my Minute on the Administration of Bengal, bearing date January 1876. Whatever, however, the objections against the Native Press of Bengal may or may not be, they are much greater as regards the Native Press of Bombay Presidency for the most part. In other words, the Native Press of Bombay is decidedly worse than that of Bengal. The Parsee and Guzeratee section of the Bombay Press is less objectionable—indeed, the Parsee section is pretty good, but the Mahrattee section is open to very grave objection. When I received your Lordship's reference I was actually preparing to take steps in a case which appeared to pass the bounds of tolerance.

If anything were required at all in Bengal, it would be still more required in Bombay, I am very sorry to say.

The model I would wish to suggest (if you really resolve to move) would be section 3 of Act XIX. of 1876, "Dramatic performances." Apply that section to newspapers

published in the Vernacular languages of India, especially clauses (*a*), (*b*), but not (*c*). Also note the words "whenever *Government is of opinion* that," &c., & c&c.

Then take the sections from the *Irish* Act alluded to by your Lordship.

Unless some such words as "*is of opinion*" be used, I should think that liberty to bring a suit afterwards would be dangerous and embarrassing. *With* these words, however, I do not think that the liberty would do harm.

I fully perceive the objections to excepting newspapers published in the *English* language; also I bear in mind that Native newspapers may hereafter be published in that language, with all the faults now attributable to the Vernacular Press; still I apprehend that the exception must be made, and that the English section of the Indian Press must be left alone.

I am very sorry and regretful that it should be found necessary to take additional powers by law respecting the Native Press.

I do not advise any attempt to take security from Native editors or proprietors of papers.

(*Confidential.*)

Dated Calcutta, the 15th January 1878.

Endorsed by Assistant Private Secretary to the Viceroy.

Transferred, for disposal, to the Secretary to the Government of India in the Home Department.

Dated 16th February 1878.

Demi-official from H. Reynolds, Esq., Secretary to the Government of Bengal, to the Secretary to the Government of India, Home Department.

In reply to your confidential letter, dated the 28th December 1877, I am directed by the Lieutenant Governor to say that the 2nd and 3rd proposals made on paragraph 8 of the Minute by his Excellency the Viceroy, dated the 22nd October last, appear to Mr. Eden to be thoroughly sound, and that his Honour would desire to give them every possible support.

The Lieutenant Governor believes that, although the Native Vernacular newspapers in Bengal do not represent Native opinion, they have many of them a large circulation, and by constantly publishing wilful and deliberate falsehoods regarding the acts and motives of Government, they will sooner or later do much harm, especially as the habit of reading and taking newspapers increases, as it is now doing. Mr. Eden feels sure that there can be no greater sign of weakness than being afraid to face the question, and to put down with a strong hand what every one admits to be most mischievous and scandalous. The measures suggested in his Excellency's Minute appear well calculated to repress the evil, and they have the Lieutenant Governor's entire concurrence.

(*Confidential.*)

Dated January 1878.

Demi-official from C. Robertson, Esq., Secretary to Government of the North-Western Provinces, to the Secretary to the Government of India, Home Department.

With reference to your confidential letter of 28th December 1877, which forwarded, for expression of the opinion of his Honour the Lieutenant Governor, a copy of a Minute by his Excellency the Viceroy on the Native Press, I am desired to send you the accompanying copy of a note in which his Honour has recorded his views on the question referred.

Minute by the Honourable Sir George Couper, Bart., C.B., K.C.S.I., Lieutenant Governor of the North-Western Provinces and Chief Commissioner for Oudh.

I am quite satisfied that the steps which his Excellency proposes to take with the view of curtailing the license of the Native Press are in the right direction.

The subject is said to be beset with difficulties; but I believe they are mainly, if not entirely, of our own making, and that if we would only once boldly grasp our nettle it would give us no further trouble.

I believe that the English and American Presses are the only ones in the world which are absolutely free. None of the Continental Presses are. And I am quite certain, as observed by Mr. Eden, and a few months ago by the *Saturday Review*, that there is no country in the world but our own which would tolerate the tone which is adopted towards us by the Native Press. And I fail to perceive that our relations with the people of this country are such that we should tamely put up with a state of things which would not be endured for an hour by the French Government, much less by that of Russia.

And it is altogether a mistake to suppose that our supineness in this matter is attributed by the Natives to the calmness of conscious strength. The very reverse is the fact. From the Native point of view no Government in the world would stand the invective, contumely, and insolence which are poured upon us by the Vernacular papers if it were not afraid to interfere. They think we do not interfere merely because we do not dare. That the Government should put up with the lampoons which appear weekly in a paper called the *Oudh Punch*, which is published at Lucknow, is altogether unintelligible to the influential Natives of that city, who themselves regard it with unmixed dread and would pay anything rather than be the subject of its ridicule.

It is a mistake too to suppose that we shall not have the Natives generally on our side if we take up this matter resolutely and promptly. As a rule, as has been already said by abler men, the Natives dislike and dread their so-called representatives most heartily, and we have really no reason to fear any general feeling of suspicion or discontent if we deal with the question boldly.

As Lord Lytton truly says, the "crux" is the difficulty of drawing a distinction between the Native and English Press.

But it seems to me the time has come for us to cease from putting our heads in a bush and shouting that black is white. We all know that in point of fact black is *not* white; and the sooner we plainly recognize and act upon that fact the better it will be for our influence and hold on the millions which we govern. That there should be one law alike for the European and the Native is an excellent thing in theory, but if it could really be introduced in practice we should have no business in the country. As a matter of fact, too, there are already numbers of separate laws for the two races, and there are others, the provisions of which are declared more or less applicable to one race and not to the other.

I hope these remarks may not be considered as made in a spirit hostile to the Natives. No man has more at heart than myself the promotion of the welfare and the improvement of the condition of our Aryan brother. But I say that these objects are not to be gained —on the contrary, they are retarded—by endowing him with a privilege which is enjoyed by Natives altogether differently constituted in every respect. And if we have gone too far in this direction, which I for one have no doubt that we have, it is better to retrace our steps. To me there is nothing more remarkable than the reluctance we evince to admit we have gone too far, especially in the direction of so-called progress. I think most men who have anxiously considered the subject will agree that we have carried State education too far, and that if the wealthier classes of the Native community desire a high English education they should be required to pay for it themselves. But I doubt whether this doctrine would gain much favour for its propounder either here or at home.

I would suggest, therefore, that the Local Governments, subject, if necessary, at first, to the sanction of the Government of India, should have power to warn the proprietor of a Native Press. Should a first warning be disregarded, a second might be allowed; but a third offence should be met by the suppression of the paper.

I do not think this is going too far, and am sure that it would meet with the universal approval of all right-minded Natives; but if the Government of India is not prepared to go to this length, then I think a paper might be prosecuted not only for articles of a seditious nature, but for articles calculated to bring the Government into contempt; whether the article amount to a contempt or not to be a question of fact to be decided on the merits of each case by the presiding officer. But I do not myself like this latter alternative, as I think it might promote differences between the Executive and judicial branches of the Government, and I think the question whether an article is or is not subversive of good order is a question which may safely be left to the Executive to determine. Moreover, although this measure might enable the Government to put

down attacks upon itself, it would not enable it to suppress a paper, the proprietor of which might be known to be levying black-mail from respectable Natives who shrink from bringing their traducer into court and willingly pay large sums rather than see themselves lampooned in some scurrilous print.

With regard to his Excellency's second suggestion, I think the proprietor should not only be required to find security, but he, as well as the printer and publisher, should be made to register his name. Under the existing law he is not bound to do so, and he can consequently put forward men of straw, and remain unknown and secure himself.

(*Confidential.*)

No. 168, dated Camp Bannu, the 12th January 1878.

From LEPEL H. GRIFFIN, Esq., Secretary to the Government of the Punjab, to the OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

IN reply to your confidential letter of the 8th December, forwarding copy of a Minute by his Excellency the Viceroy on the subject of the license now enjoyed by the Native Press in India, and on the best means of controlling it, I am desired by the Lieutenant Governor to convey to you his views on the proposals of his Excellency upon which the opinion of his Honour has been requested.

2. Mr. Egerton is strongly of opinion that some action is necessary, and that, without unnecessary delay, the seditious and hostile attitude very generally adopted by the Native Press in India towards the Government should be prevented. He thinks that the liberty of the Press in India cannot be defended on any logical grounds, considering the position which the British Government is compelled to assume in India; and he entirely agrees with his Excellency in thinking that legislative action should be taken to empower the Executive to deal with cases either of seditious incitement against the Government or libellous attacks upon Native Chiefs, feudatories of Her Majesty.

3. The Lieutenant Governor is of opinion that the second suggestion of his Excellency on the eighth page of the Minute forwarded is an appropriate one, and that it is desirable to take security from persons who propose to publish a newspaper making the editor responsible for the payment of any fines which might be inflicted for the publication of seditious matter. Mr. Egerton is, however, disposed to doubt whether the third suggestion, which only provides for confiscation of printing presses and plant, is sufficiently comprehensive. He is inclined to agree with the recommendations of Sir George Campbell, noted on the eighth page of his Excellency's Minute, and considers that nothing short of the summary procedure there advocated will stop the evil complained of.

4. The Lieutenant Governor considers that a paper publishing seditious matter should receive a warning, which should be twice or three times repeated, should occasion require it, on the publication of additional seditious matter. After a third warning the Local Government should be empowered to direct the confiscation of the press and plant, or to institute at its discretion a prosecution for publication of seditious matter in the Court of the Magistrate of the District. On conviction, the procedure being summary, the editor would be liable to fine or imprisonment. The sanction of the Local Government should be obtained to either warning or the institution of a prosecution; and one appeal might be allowed to the higher Judicial Court of the Commissioner or application by petition to the Local Government. The latter course the Lieutenant Governor would consider preferential, as it is desirable to avoid the notoriety and scandal of lengthened legal proceedings in the Courts in such cases, while the issue to be decided, being an exceedingly narrow one, and but little doubt existing as to whether an article or communication be seditious or not, the Local Government which directed the prosecution would be best able to determine whether it considered any explanation that could be afforded by the editor sufficient or not. No action for damages should be permitted to lie against the Government for proceedings taken against editors or proprietors of presses charged with publishing seditious matter, nor should any such cases be tried before a jury.

5. Mr. Egerton is further of opinion that it is desirable to protect Native Chiefs or the Governments of Native States from intimidation and libellous attacks, which are too often inserted by Vernacular papers merely for purposes of extortion, and that Local

Governments should have the power to institute prosecutions, or to warn journals which insert such attacks, in the same manner as in the case of seditious articles directed against the British Government.

6. Lastly, the Lieutenant Governor would make any executive orders passed or any legislative action taken applicable to English as well as Vernacular papers. To direct any new legislation against the latter alone would appear to him inequitable, and at the same time inconvenient, for translated extracts from English papers might be quite as objectionable as original articles in the Vernacular, and it would be impossible to prosecute for inserting an extract when the original had escaped prosecution. The power of issuing warnings or launching prosecutions would rest with the Local Governments, which must be presumed to act with discretion both in cases of English as of Vernacular newspapers.

(*Confidential.*)

Dated Camp Sambalpur, the 8th January 1878.

MINUTE by J. H. MORRIS, Esq., Chief Commissioner of the Central Provinces.

I HAVE read and considered the Minute by his Excellency the Viceroy on the Native Press, and note briefly my views on the two proposals made therein (at p. 8), regarding which my opinion has been called for.

There is no Native Press in the Central Provinces, and therefore we are not directly concerned with its disloyal and seditious or libellous utterances, except as occasionally made by local correspondents. But it has been manifest from the reports on the Native papers and selections from them, received confidentially from time to time, that they are constantly misrepresenting the measures and intentions of Government, and attempting to incite disaffection among the people; that they do not hesitate to libel and defame Government officers whose acts are obnoxious to them; and that they undoubtedly intimidate Native officials in the discharge of their duties.

I have long felt that some notice should be taken of this matter, and that stringent measures should be adopted to repress these injurious practices; and I heartily concur in the proposals made at p. 8 of his Excellency the Viceroy's Minute.

I presume that it is intended that the security referred to in his Excellency's second proposal should be taken from the registered proprietor of a Native paper, whether published in English or Vernacular. If this is not so, it does not seem to me that the proposal is wide enough. For, while it is perfectly true that the seditious writing of the Native Vernacular Press affects the people more widely and more really than that of the Native English Press, yet it can scarcely be doubted that the libellous and injurious attacks made by the latter on Government officers are sometimes more virulent, and often not less vexatious, than those of the former, and against these there should be provided some more easy and certain remedy than lies in a suit for damages against a nominal proprietor.

I would suggest also that it be clearly laid down that the security is not to be nominal, but substantial, viz., landed property, of the freedom of which from encumbrance the Magistrate is fully satisfied, or Government promissory notes.

In regard to the third proposal, I think it high time that there should be provided more rapid and efficient means for dealing with seditious publications than are contained in the Penal Code, and the provisions of the Irish Press Law seem very applicable to the circumstances of this country. The difficulty of extending these provisions to the Native English Press, without making invidious distinctions, are manifest, and perhaps it is less important that they should be extended to it, as its influence on the people is comparatively small, and it would probably be refrained from libellous attacks on Government officials by the exaction of security as above indicated. At the same time I cannot help feeling that the measure, as applying only to the Native Vernacular Press, may be found not wide enough in its application. I should, however, be glad to see it introduced tentatively in the manner proposed by his Excellency.

I would here remark that Mr. Hobhouse's Minute has not been received. I should have liked to have seen what his views were, not only because of his high legal reputation, but because his experience may, perhaps, have enabled him to see the matter from points of view from which a purely Indian experience must necessarily exclude. I would therefore desire to be supplied with a copy of that Minute and of 33 & 34 Vict. cap. 9., of which there is no copy in our office.

In regard to the allusion made (at pp. 5–7 of his Excellency's Minute) to *The Maharajah* venture, I may add that a report has just reached me that a man calling himself the "Revd. Mr. Bartlett" is now soliciting subscriptions from the Rajahs and Native gentlemen of Nagpur for *The Maharajah*. I shall make further inquiry regarding this matter, and report anything that may transpire worthy of report.

NOTE by A. R. THOMPSON, Esq., C.S.I., Chief Commissioner of British Burma, on the NATIVE PRESS of BRITISH BURMA, dated Rangoon, 16th March 1878.

I AM asked to give an expression of my opinion upon certain proposals made in a Minute by his Excellency the Viceroy as to the best mode of dealing with the Native Press.

I will confine my remarks to the Native Press in British Burma.

There are at present in this Province four independent Vernacular papers. Of these two are published in the capital town of Rangoon, and two in Moulmein, which was in British possession for 26 years before the annexation of Pegu. Three of these papers have been in existence only since 1875.

The *Burma Herald*, which is the oldest paper, was originally started by a Chinaman of some education. It was conducted intelligently and fairly, and, considering the novelty of such an institution amongst a half-educated people, is said to have been successful. It scarcely ever aspired to the discussion of political matters, and restricted itself to the publication of ordinary news of a local character. About five years ago the proprietor sold the paper to His Majesty the King of Burma, who appointed as editor one Moung Poh Nyoon, an ex-Poongyee (or priest), a native of Pagau in Upper Burma, on a salary of Rs. 35 per mensem. The paper was issued weekly, and had a circulation of about 300 copies at a charge of Re. 1 per copy per mouth. It advocated occasionally in its columns, views favourable to the King's interests, which were supposed to have been inspired from Mandalay. But at no time did it assume any seriously objectionable attitude to the British Administration, and its influence among the Burmese was very small. After a time the King gave up the paper, and from want of funds it ceased to exist. It has, however, since been revived under a native British subject, and is quite a harmless production.

The second paper in Rangoon is the *British Burma News*. It is owned by the brother of the original proprietor of the *Burma Herald*, and is edited and managed by his son, a young Chino-Burman, who received his education in the school established here by the Society for the Propagation of the Gospel. The two brothers quarrelled, and the *British Burma News* was set up in competition with the *Burma Herald*. The paper shows evidence of greater energy than any of its three contemporaries. Its columns are chiefly filled with local and provincial news, but it sometimes discusses political questions and reviews the local administration reports, in this respect echoing generally the views expressed by the English papers in Rangoon. Though it at times timidly ventures upon an adverse criticism, it has never published anything that could be said to exceed legitimate newspaper criticism. It has a very small circulation and simply pays its expenses.

The two Moulmein Vernacular papers are very inferior productions. They publish little else than the news of the place, and have a very limited circulation.

A supervision of the contents of the Press is maintained by an officer in the service of Government, and anything that deserves remark or attention is brought under the notice of the Chief Commissioner.

From this statement of the constitution and character of the Native newspapers in British Burma, it may be accepted that the Vernacular Press here is quite in its infancy; and there is, I think, very little probability of its assuming for a long time any such ascendency or position as to demand the interference of the Government. The people generally are loyal, and perhaps dread nothing so much as the thought that they may some day revert to their former masters. They have an innate respect for duly constituted authority, and are averse from the criticism of the acts of their rulers. The "disappointed student" has not yet made his appearance amongst us. I do not think therefore that any measures are necessary here at present for restraining the Press.

The demand for security from proprietors of newspapers would, on account of their poverty and insignificance, probably close their offices and lead to false impressions of our motives; and any substantive addition to the law, in the sense of clause 3 at

page 8 of the Viceroy's Minute, is uncalled for as regards this Province in the present tone and temper of the local Native Press.

In India such measures are, I think, desirable in the public interest; and if such a law is passed, it might contain permissive sanction for its extension here as occasion requires. The only direction in which, as will have been seen from the foregoing remarks, such a necessity may immediately arise is in the action of the King of Burma. If his political influence is infinitesimal, he can exercise a power through the Buddhist priesthood, of which he is the recognised head and chief throughout Burma; and it is possible that a time may come when he might seek to excite agitation in our territory through religious fanaticism and might use the Press for such a purpose.

It is also not unlikely that as English education advances in the Province it may create the discontented class of Natives, ready, as in Bengal, to preach sedition and disloyalty.

(*Confidential.*)

Dated Bangalore, the 28th January 1878.

From C. B. SAUNDERS, Esq., C.B., Chief Commissioner of Mysore, to the OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

I BEG to acknowledge your demi-official note (confidential) of the 28th ultimo, and, in reply, to offer the following remarks on the second and third proposals made by his Excellency the Viceroy in his Minute of the 22nd October last, as to the best mode of dealing with the Native Press.

2. I quite concur in considering that it is high time to adopt measures to curb some of the Native Press in the dissemination of disloyal and seditious sentiments, and am of opinion that security might reasonably be demanded from anyone proposing to register his name as the proprietor of a Native Press.

3. I am also of opinion that the measures detailed in the third proposal might be introduced with very great advantage, in enabling the Executive to deal with the class of Native papers alluded to in his Excellency's Minute. The provisions of any enactment which may be made might be made applicable, in the first instance, only to papers published in the Vernacular languages, as suggested by his Excellency.

Dated Jorhat, the 10th January 1878.

From Colonel R. H. KEATINGE, C.S.I., V.C., Chief Commissioner of Assam, to the OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

I WRITE in reply to your confidential note of 28th December, enclosing his Excellency the Viceroy's Minute on the steps which he considers necessary to check seditious writing in the Native Newspaper Press.

I may mention that you did not send Mr. Hobhouse's opinion to which allusion is made in page 9.

It appears to me to be essential that Government should have power to check summarily this growing evil.

I can see no objection to the principle involved in proposals 2 and 3 of page 8, to which you call my attention.

Regarding 2, in consideration of the great diversity of circumstances in different parts of India, I think Local Governments should have the power to vary the amount of security demanded: the sum that might fairly be fixed for the Presidency towns or the wealthy ports of Bengal would be excessive in Assam and other poor provinces.

The measure discussed in rule 3 is in its nature despotic, and it cannot, I hold, ever be desirable in a country administered as India is, to submit the direct action of Government to the opinion of a jury. I would consequently suggest that all such suits as those alluded to should be triable only by a special commission of one or more judges, who might be nominated by the Chief Justice of the Presidency in which the trial was to take place. This would, I think, be a safeguard, and, if the provisions of the law were not at once extended to the European Press, I do not anticipate that the measure would be seriously unpopular with any section of the community.

(*Confidential.*)

Dated Hyderabad, the 16th March 1878.

From Colonel Sir R. J. MEADE, K.C.S.I., Resident at Hyderabad, to the OFFICIATING SECRETARY TO THE GOVERNMENT OF INDIA, Home Department.

I REGRET that such an unfortunate delay should have occurred in the submission of the enclosed papers regarding the best mode of dealing with the Native Press, but it has been quite unavoidable on my part.

On receipt of your confidential demi-official, dated 28th December last, on this subject, I at once sent the Viceroy's Minute enclosed in it to the Commissioner, Hyderabad Assigned Districts, and begged him to furnish to me, as soon as possible, his own and the Judicial Commissioner's opinions on the matter adverted to, which it has always been usual to ask for in such cases, and which I thought his Excellency would wish to have. Both officers were at the time on tour, and though I sent more than one urgent request for an early reply, I did not receive their reports, of which copies are included in the enclosure, till the 5th instant, and the Commissioners then inadvertently omitted to return the Viceroy's Minute, without which I could not properly complete the memorandum I had myself drafted on the subject. I signalled for the Minute at once, but it only arrived here after I had left for Bombay on the 8th instant, and I am only to-day able to finish and despatch these papers.

I fear that, after all, they will not be found to contain anything of importance.

Telegram, dated the 18th February 1878.

From RESIDENT, Hyderabad, Deccan, to HOME SECRETARY, Calcutta.

I HAVE long been of opinion of the necessity for legislation in regard to the Native Press, and that such must be had recourse to sooner or later; and I quite concur in the views of Government on that head. The delay in sending the report is due to my wish to submit the opinion of the Commissioner and Judicial Commissioner, Berar, whose reply to my urgent calls for the same has not yet come to hand.

MEMORANDUM by Colonel Sir R. J. MEADE, K.C.S.I., Resident at Hyderabad, on the question of the necessity and best mode of curbing and controlling the Native Press, dated 16th March 1878.

THERE can, in my opinion, be no doubt whatever of the imperative necessity for the adoption by the Government of effective measures for curbing the Native Press, but there is room for much difference of opinion as to what these measures should be. This latter point is, in fact, full of perplexity and difficulty, chiefly owing to the extraordinary manner in which the question has been suffered to remain in abeyance, while the license of the Native Press has become year by year more and more outrageous.

2. The articles which were published by several of the Bombay Native journals in 1875, in reference to the proceedings taken against the ex-Gaekwar Mulhar Rao, were most seditious and treasonable, and should, I thought at the time, have led to some action of the nature now contemplated. Many of the worst of these articles were, I ascertained, from the pens of educated Natives occupying public positions in Bombay and other parts of that Presidency, some of whom were even in the Government service.

3. My inquiries, in the case of articles of an objectionable character in Native journals of mere local circulation, have often traced such articles to the pens of disappointed youths whose education had not secured for them the public employment to which they thought themselves entitled. In some such cases insolent and seditious articles of this nature have been shown to have been written by youths still at school.

4. The British Government is not the only authority assailed by the Native Press, for articles of the most offensive character are occasionally published against some of the Native Chiefs, and the measures now taken for repressing the existing abuse in this matter should, I venture to think, provide for the protection of the Native Chiefs in respect of it, as well as of the British Government itself.

5. Turning now to his Excellency the Viceroy's Minute, I think the three suggestions at page 8 are fitting and suitable. I have no doubt whatever of those numbered 1 and 3, but objection may be raised to the second, on the ground that its adoption would at once abolish a large number of the lower class of journals. In my opinion, very few of the latter are worth saving. Certainly many of them deserve no consideration, and their extinction would be clearly beneficial. But to meet the case of any well-ordered journal of this class, some discretion might be left to the Local Government or Administration to reduce the amount of security imposed to a minimum sum, were it thought there was good ground for so doing.

6. The tone of some of the English, or English and Vernacular, journals, edited by Natives, is almost, if not quite, as objectionable as that of the pure Vernacular Press, and it may be found necessary hereafter to extend the proposed measures to the former. It is to be lamented that the English journals set so bad an example in this respect, for the articles that occasionally appear in them, if put in the Vernacular, and transferred to the columns of a Native paper, would often be found as objectionable as any from a purely Native pen.

7. I have only to add that it has often appeared to me that more interest should be taken by Government officers in the Native Press, when fairly and moderately conducted, than is ordinarily the case. This may be done in various ways, by the exercise of a little tact and trouble, to the benefit of the Government and of the community, and also of the paper itself, and it cannot be doubted that such a course would bring many Native editors over to the side of Government, instead of their taking up a line of antagonism against it. A little warning and good advice from a local officer at the proper time would, in many such cases, not be thrown away, if delivered in good temper; and I feel confident that this is one of the ways in which something may be done to amend the evil tendencies of Native public journalism.

8. There is one point that it may be well to notice here, viz., that it is possible that the attempt to curb the Native Press in the way proposed may be met by the establishment of objectionable journals in Native territory, where the British laws are not in force, and where an offending journal would be beyond the reach of the penalties imposed by those laws. In view of this possibility, the suggestion made above in paragraph 4 seems deserving of attention. At present but few journals exist in Native territory, the Chiefs generally being altogether opposed to anything of the sort; but it is impossible to say what changes might occur in the present practice on this head, and so give rise to embarrassing complications.

MEMORANDUM by W. B. JONES, Esq., Commissioner, Hyderabad Assigned Districts, on the question of controlling the Native Press in India, dated Oomrawuttee, the 28th February 1878.

THE question, how the license of the Native Press may best be curbed, is one full of perplexity. In Wolfe's well-known phrase, we have before us only a "choice of "difficulties."

And yet it is becoming evident to all that "something must be done." We cannot permit ourselves to be "written out of the country." Every western country has its Press laws, and it argues insular blindness on our part if, guided by platitudes uttered from the platforms of a country where burning questions no longer exist, we refuse to recognise the need for repressive laws in India.

Western Governments are generally open to attack on one point only. In France a writer who should advocate the breaking up of the country would be laughed at, while one who should counsel a change of dynasty would be imprisoned. In Germany the fortunes of the two writers would be reversed. In neither country would anyone care to put the law in force against *both* attempts. We in India are vulnerable on all sides. We are aliens. Recent, and in many cases unjustifiable, annexations have left to us an evil legacy of hatred; the best principles and highest objects of our Government are misunderstood. We must defend ourselves, or accept some very bad consequences indeed.

Among the considerations which render the Press question one of vital importance is this, that within the last 30, I might even say within the 20 years of my own recollection, a feeling of nationality, which formerly had no existence, or was but faintly felt, has grown up, and that the Press can now, for the first time in the history of

our rule, appeal to the *whole Native population* of India against their foreign rulers. Twenty years ago telegraphs had but recently been constructed; railways had scarcely even begun; education had made but little progress; communication between different parts of the Empire was difficult and infrequent; Native Chiefs seldom met; monster Durbars and ceremonial assemblages were unthought of; taxation, if it pressed at all, was the grievance of a province; it did not weigh, as in these days it tends to do, with equal weight over a continent.

In the days, then, which I am thinking of, we had to take account of local nationalities and particular races. The resentment of the Mahratta did not involve that of the Bengalee, nor did the Sikh sympathise with the Pathan. *Now*, and as the results chiefly of our efforts to promote the welfare and progress of the Indian peoples, we have changed all that, and are beginning to find ourselves face to face, not with the population of individual provinces, but with 200 millions of people united by sympathies and intercourse which we have ourselves created and fostered. This seems to me to be the great political fact of the day. Its bearing on the Press question is but too obvious.

Another consideration which it behoves us to bear in mind is this, that we ought to adjust the repressive regulations of our criminal law, as we do the number of our troops to the exigencies of times of trouble. When India is tranquil, much may be overlooked, and, if repression is resorted to, it may be exercised with all the publicity and *éclat* which attaches to criminal proceedings in cases which excite the public interest. But what if India is not tranquil? Could we, for instance, safely allow half a dozen trials, like the Wahabi trials in Lord Mayo's time, to be going on while the country might be on the brink of outbreak? Sir G. Campbell was, I think, clearly right in making the avoidance of "the *éclat* of a long prosecution" a cardinal point in his proposals; but the alternative suggestion made in page 9 of the Minute would probable secure the same end with less appearance of arbitrary repressions.

Of the 1st and 3rd of the proposals made on page 8 of the Minute I would venture to express my entire approval. The 2nd would have the effect of snuffing out all the smaller newspapers in India, and would be (*i.e.*, if effect were given to the 1st and 3rd proposals) unnecessary. It is proper to remember that in India defamation involves criminal penalties.

I have, however, one proposal—it will perhaps appear a strange one—to add to those of the Minute, viz., that whatever power may be conferred on Government to prevent attacks made against itself, the same powers should be reserved to it in respect of attacks made on the sovereign Princes of India. This suggestion is chiefly directed against the English Press, and, if adopted, would do something to remove the appearance of class legislation, which steps directed against the Native Press must inevitably wear. It would not be difficult to adduce, from leading English papers, articles far more likely, in my judgment, at least, to imperil our rule than anything any Native editor ever wrote. Native Chiefs must be, and are, most sensitive to charges of disloyalty, and to threats of steps to be taken in behalf of British interests. A good tincture of Chauvinism is probably a good thing in the British Press, but the license of attack in which it often indulges is, to my mind, a positive danger. We cannot expect Native Princes to retaliate in our law courts, even if the law admitted of their doing so; and the duty of protecting them appears to lie with especial weight on a Government which, in its capacity of paramount power, is constantly asserting its claim to their loyal allegiance.

Although by doing so, it be departing somewhat from the immediate subject of the Minute, I wish to add a word regarding the policy which we should adopt towards the Native Press in the mofussil. Of the Press in the Presidency towns I am not competent to speak.

My conviction is that, putting aside the few cases in which the Press is consciously and deliberately used as an instrument for propagating disaffection, its disloyal utterances are in some part due to the attitude which most Government officers assume towards it. The "dismissed clerk" and "captious schoolmaster" are persons who might be brought like dogs to heel by a word of encouragement from a Magistrate or Deputy Commissioner, but the Magistrate too frequently looks upon them as persons to be snubbed, and they bark and snarl at the Government, which the Magistrate represents, in return. If the Native Press is to be allowed to exist, it ought to be encouraged in every legitimate way. To permit it to exist, and to be hostile to it, is a very impotent attitude to take up. I should like to see the effect of a C.S.I. on some of the *Daily Telegraphs* in India, and I would make civil officers see that a man who has the energy and ability to conduct a paper is a man whom our Government should, in its own interests, recognise. Nothing, in my experience, shuts an editor's mouth like a little confidence. These men are not wholly bad. Many of them, I am convinced, commence their career

with a sincere desire to benefit their fellow-countrymen. Their good impulses are no doubt mixed up with others of a baser kind; but if we would make the best of them, we must recognise their position, and assume that their objects are good, until the contrary is indubitably proved.

In short, while advocating greater severity in the law, I would also advocate a more sympathetic and appreciative attitude towards those against whom the law is directed.

I believe, too, that without being unduly sanguine, we may look forward to the time when the Native Press will have less opportunity to assail us than it has now. The memory of past political aggressions will, it may be hoped, grow fainter. Government is doing much to cut away from under the feet of editors their other two legitimate topics of attack; viz., the exclusion of Natives from high office, and the differences in the treatment of Natives and Europeans, which still occasionally disgrace the administration of our laws.

MEMORANDUM by J. G. BELL, Esq., Judicial Commissioner, Hyderabad Assigned Districts, on the question of controlling the Native Press in India, dated Camp, 19th January 1878.

I AM really very glad to see that Government is taking up this question of the freedom of the Native Press, though no doubt it is a difficult matter to deal with for the reasons given in the Viceroy's Minute. Only a short while ago, on the occasion of some scurrilous article appearing in, I rather think, the *Berar Samachar*, after the visit of the Prince of Wales to India, I was asked by a Native why the Government allowed such license to the Vernacular Press, and he appeared to be only expressing the astonishment of others at the forbearance of Government. The article referred to was traced to a young student in the Akola High School.

I rather like the suggestion made by Akbar Khan, referred to at page 8 of the Viceroy's Minute, for taking security from every person who proposes to register his name as proprietor of a Native Press. In Berar such a plan would be feasible without doubt; but the result, I think, would be that it would put down every Vernacular paper in the province, and this, in my humble opinion, would be no loss, but rather a gain, for, as a rule, the editors and proprietors are of a very inferior class, both as to educational attainments and character. I am quite satisfied that there is no sympathy between the people and the Press *in Berar*, and that any measures Government may please to adopt will be acquiesced in at once. If, therefore, the addition to Act XXV. of 1867, suggested in clause 3 in page 8 of the Viceroy's Minute, were made, there would be no one here who would take the least heed of the matter.

Speaking generally, too, I believe that any steps which Government may see fit to take to check the present unbridled license of the Vernacular Press would be thoroughly understood and appreciated by the Natives generally, as well as by the more intelligent and better educated of the proprietors of Native newspapers.

STATEMENT MADE BY INDU PRAKASH REGARDING MISMANAGEMENT OF KOLHAPORE POLICE.

No. 1005P, dated Simla, 8th May 1877.

From TREVOR CHICHELE PLOWDEN, Esq., Officiating Under-Secretary to the Government of India, Foreign Department, to C. GONNE, Esq., Secretary to the Government of Bombay.

WITH reference to the accompanying extract from the Native newspapers published in the Bombay Presidency for the week ending 31st March 1877, on the subject of the Kolhapoor State, I am directed by the Governor General in Council to inquire whether there is any truth in the statements made by the *Indu Prakash*, and to request that a report be submitted to this department showing the exact state of the matters therein referred to.

The *Indu Prakash* (1) of the 26th March, in a long editorial, headed "The Police and the Badmashes, or Bad Characters, of the Kolhapoor State," observes that among the numerous blessings which the English rule has conferred on this old country, the chief ones are an excellent judicial system and an excellent police. Though both these branches are far from being perfect and are susceptible of much improvement, yet when compared to what we had under the old rules, they must be pronounced to be perfection itself. After these preliminary observations, the writer proceeds to notice more

particularly the subject of the article, the police of the Kolhapoor State. From 1844 the State has come under the management of the British Government, and its affairs are conducted by a British officer, entitled the Political Agent of Kolhapoor and Southern Maratha Country. One can reasonably expect, therefore, that the administration of the State is as excellent as that of the other British provinces of the empire. But it is not so, as will appear from the sequel. This also must be remarked here, that the State spends about 36,500 rupees on its police. There is a chief constable appointed for each of the petas or divisions, and the whole branch is supervised by an independent officer called the Chief Officer of the Police. Notwithstanding all these arrangements and the expenditure, the State abounds in a large number of criminals, who commit incendiarism, house-breaking, and such other serious crimes. These rascals act under extensive combinations, and keep the police under awe. The above is no groundless declamation. That the above state is a real fact, is borne out by a circular recently published by the chief police officer of the State and published in one of the issues of the Kolhapoor Vernacular paper called the *Dnyán Ságar* (31). An intelligent gentleman has taken the trouble of collecting the criminal statistics of the State, and has come to the following results :—On an average of the last seven or eight years, it appears that about 4,000 arrests are annually made in the State by its police. Out of this number about 1,000 or 1,500 escape before the framing of a charge. From 400 to 500 get away from want of proof, and the remaining 2,000 only get punished. Out of this last number about one hundred are committed every year. These few statistics show the inefficiency of the police. Again, the police appears to be very deficient in one of its essential works—the prevention of crimes. This is proved by the facts which have come to light at several criminal trials. The *Indu Prakash* then gives brief summaries of some trials. They are all of murders. All the murdered individuals were themselves great criminals and prominent members of gangs combined together to carry on the nefarious work of crime and violence. They met with their deaths either from their own evil associates, or from the people of their villages who found their violence unbearable, and, consequently, risked their lives and liberties in attempting to put down the violence by perpetrating another. The writer quotes the opinions of Colonels Barton and Schneider in support of his statements, and observes that these cases reveal very clearly the awful state of tyranny and insecurity prevailing in this Native State under the British management. In consequence of this deplorable inefficiency of the police, the ryots are forced to perpetrate crimes and violence and run the risk of losing their lives and of being punished by the law, in order to get rid of their tyrants and oppressors. The writer gives the following recent case where justice appears most plainly to have failed. One Pirgawanda, an inhabitant of Kagal, is a brother to the police patil of that place. He had a mistress, and had driven away his own married wife from the house. In vain did the wife wait for a long time that her husband might be more just to her and take her back under his protection. At last she filed a suit against him in the court of the Nyayadhish for maintenance. The defendant Pirgawanda pleaded his willingness to admit the plaintiff into his house and maintain her. After this she went into his house ; but the poor woman was soon after found dead in a well outside the village. While the police was inquiring into this matter, Pirgawanda's mistress also suddenly died. The police and the Nyayadhish arrested Pirgawanda on suspicion, and kept him under confinement for two or three months ; but at last set him free, declaring that there was no murder. The writer asks, if there was no murder, why was the man arrested and kept under confinement so long? How did these women meet with their deaths so suddenly and so mysteriously? The popular talk is that both these women were murdered, and the murderer is a person of such powerful influence that even the authorities dare not utter a word against him, and he can commit any number of murders with great impunity. The writer in the *Indu Prakash* does not know how far the above popular rumour is true ; yet he believes that these women were murdered and the crimes are not likely to be detected. In short, it appears very plain that there are very extensive and powerful gangs of bad characters in the Kolhapoor State, and they succeed in holding the authorities in terror and in carrying on their nefarious practices to the great detriment of the subjects of the State ; and the evil is so crying and serious that it requires immediate attention of the authorities. Had things come to such a pass in a Native State under the management of a Native Chief, the English Government would have come down upon him with the severest censure, or would have relieved him from his responsible duties and sent him to attend to his well-being in the future world on the banks of some sacred river. But as the Kolhapoor State is under the management of a high British officer, Government is not likely to pay much attention to the evil complained of above. The writer, however, concludes this long article with a hope

that both the Political Agent and Government will give the earnest attention it deserves to this grave subject. (*The Indu Prakash* (1) *of the* 26*th March* 1877.)

No. 6893, dated Bombay Castle, 11th December 1877.

From JOHN JARDINE, Esq., Acting Secretary to Government, Bombay, to C. U. AITCHISON, Esq., C.S.I., LL.D., Secretary to the Government of India, Foreign Department.

I AM directed to acknowledge the receipt of Mr. Plowden's letter of the 8th May last, No. 1005P, enclosing extract of an article published in the *Indu Prakash* newspaper of the 26th March last, and calling for a report on the statements therein made, with reference to the Kolhapoor Police Establishment.

2. In reply, I am desired to forward to you, for submission to his Excellency the Governor General in Council, the accompanying copies of the papers noted in the margin, and to express the opinion of this Government that the statements referred to reflecting on the police management of Kolhapoor so far as they are in general terms are exaggerated, and in so far as they relate to the deaths of Pirwanganda's wife and mistress are altogether incorrect, as judicial inquiry has proved.

Letter from the Political Agent, Kolhapoor and South Mahratta Country, with enclosures, No. 669, dated 26th November 1877.

3. I am to add that the number of crimes of violence does not greatly differ from the number occurring in the neighbouring British districts among the same number of people.

No. 669, dated Kolhapoor, 26th November 1877.

From COLONEL F. SCHNEIDER, Political Agent, Kolhapoor and Southern Mahratta Country, to C. GONNE, Esq., Secretary to Government, Bombay.

REFERRING to the Government Resolution No. 2935 of 18th May last, forwarding copy of a letter from the Government of India, with accompaniment, and calling for a full report on the allegations made by the *Indu Prakash* newspaper, relating to the Kolhapoor Police Establishment, I have the honour to forward one from the State Karbari of Kolhapoor on the subject, and submit the following remarks:—

2. The editorial in the *Indu Prakash* dwells on four points, namely:—

1st. That the State abounds in a large number of criminals, and that they act under extensive combinations and keep the police under awe, and that this fact is borne out by a circular recently published by the Chief Police Officer of the State.

2nd. That from the statistics collected the average of seven or eight years' results shows the inefficiency of the police, and its working as unsatisfactory.

3rd. That in the trials of some murder cases it was proved that the murdered individuals were themselves great criminals, and prominent members of gangs combined together to carry on the work of crime and violence, and in support of these statements quotes Colonel Barton's and my opinion.

4th. That one Pirgounda of Kagal was arrested on suspicion of murder, but was released two months afterwards. States circumstances of the deaths of his wife and mistress, and questions the sudden and mysterious way in which these women met with their deaths.

3. As regards the first point, I have only to say that the statement made by the *Indu Prakash* is unfounded; and I beg to refer his Excellency in Council to paragraph 10 of the State Karbari's report above referred to, from which it will be seen that as regards *organised gangs of dacoits or thieves* this State has little to complain of. Mr. Ramji Hari, whose appointment as Chief Police Officer was sanctioned by Government in Resolution No. 2777 of 12th May 1876, issued the circular in question with a view to stir up his subordinates, and not because, as the *Indu Prakash* believes, the State contains a larger proportion of criminals than other districts, or because the police had shown themselves unequal to cope with that class of persons.

4. As regards the second point I would refer to the statistics furnished by the State Karbari, from which it will be seen that the working of the Kolhapoor Police compares well with that of the adjoining British districts.

5. The third point refers to murder cases, the proceedings in which were submitted to Government for orders with this office letters as per margin.

No. 371 of 15th August 1876.
No. 203 of 6th March 1877.
No. 221 of 12th „ „
No. 375 of 31st May „

6. In the first of these Colonel Barton, Acting Political Agent, in his finding has stated what the Committing Magistrate had said about the murdered man, namely, that one Madhow Rao Nalowde, who is described in the Magistrate's proceedings as a village bully and desperado, who had been the terror of the neighbourhood for some time past, and who was at bitter feud with the widow of the Inamdar of the village, &c., but this does not appear to be Colonel Barton's own opinion. The sentences of death passed upon the prisoners were commuted by Government in the cases of prisoners one and two to 10 years' imprisonment, and in that of the rest to seven years.—*Vide* Resolution No. 5436 of 22nd September 1876.

7. In the second case, the victim, named Babaji Nalang, though an obnoxious character in his own village, was not said to be one of the gangs alluded to by the *Indu Prakash*. The prisoners in this case were sentenced to death, but I recommended that the capital punishment be confirmed in the case of No. 2 only, and the rest be transported for life. Government, however, in their Resolution No. 1583 of 15th March last were pleased to commute the sentence of death to transportation for life in all three instances.

8. In the third case the murdered man, named Malla, was said to be a curse to the village, though not one of a gang of robbers. It will also be seen from my finding in the case that Malla's murder was planned and perpetrated by the members of his own family, and it is believed that there was some other motive in getting rid of him. The prisoners, four in number, were sentenced to death, and at the same time I recommended that the sentences on Nos. 3 and 4 be commuted to transportation for life, but Government in their Resolution No. 1835 of 26th March 1877 were pleased to commute the sentence of death passed on all the four prisoners to transportation for life.

9. The fourth case alluded to was not of murder, but of house trespass and voluntarily causing grievous hurt with a dangerous weapon to one Ballar Kassar. It was tried by the Nyayadhish of Kolhapoor, but the punishment awarded by him being considered too lenient, I reported the circumstances to Government, who on my recommendation were pleased to enhance the sentences in the instances of prisoners 1, 2, and 4 to seven years, and on the others to three years' rigorous imprisonment.

In none of these cases the police, however efficient, could have prevented the crime.

10. As regards the fourth point, the State Karbari has fully explained the circumstances of Pirgownda's case. His wife's sudden death naturally aroused the suspicion of the police against him and his mistress at first, but further inquiries in the matter showed that there was no sufficient evidence to sustain the charge against him. In like manner the case relating to the death of his mistress was thoroughly investigated by Mr. Hammick of the Civil Service, and Assistant Political Agent, who was of opinion that the woman committed suicide.

MEMORANDUM, No. 898, dated Kolhapoor, 19th November 1877.

WITH reference to the accompanying translated extract from an article published in the *Indu Prakash* of the 26th March last, impugning the efficiency of the Kolhapoor police, forwarded for report with Government of India's letter No. 1005P, in the Foreign Department, and Bombay Government Resolution No. 2935, dated respectively 8th and 18th May 1877, the undersigned has the honour to append three statements, marked A, B, and C, respectively, furnishing the necessary statistics regarding the general state of crime in this State as compared with that in the neighbouring British districts.

2. Statement A shows the total *number of all* kinds of offences committed and reported to the police in this State during the past seven years, *i.e.*, from the organization of the police in 1870–71 to 1876–77, and the amount of property involved; as also the number of accused persons arrested and convicted, and acquitted or discharged every year. It will be seen that on an average about 2,634·5 offences of all descriptions occurred or reported to have occurred each year in this State; that about 4,800 persons

were arrested, of whom about half the number were convicted, and the rest discharged or acquitted. The value of the property stolen amounted on an average to Rupees 37,563; and of this about Rupees 20,726 worth of it was recovered, or, in other words, 55 per cent. of the total amount alleged to have been stolen was recovered each year.

3. As regards property destroyed by fire, about 867 fires, involving a loss of about Rupees 22,752, occurred each year; of which 675 cases, involving loss of Rupees 13,485 worth of property, were the result of accidental fires, and the rest, viz., 192, involving a loss of Rupees 9,266, were caused by incendiaries.

4. Statement B contrasts the state of crime in this State with that of the adjoining British districts, namely, Belgaum, Dharwar, and Satara, as regards capital offences only, viz., murders and culpable homicides, during the years 1875 and 1876. The number of murders reported to the police, and those traced and established, stand as follows for each of the two years:—

MURDERS.

Name of District.	Number reported.	Number traced.	Number not traced.
Belgaum	15	12	3
Dharwar	20	14½	5½
Satara	10	8	2
Kolhapoor	13	12½	½

5. As regards offences against property, in the aforesaid three Collectorates, viz., dacoities, robberies, thefts, &c., information is available for the year 1875 only, as shown in the appended Statement C. A comparison of these statistics with those of this State affords the following result:—

DACOITIES, ROBBERIES, THEFTS, &C.

Name of District.	Number of Cases.				Property involved.		
	Number reported.	Number detected.	Number not detected.	Percentage of detected and reported.	Amount alleged to have been stolen.	Amount recovered.	Percentage of recovered and stolen property.
					Rupees.	Rupees.	
Belgaum	655	—	—	—	32,777	15,117	46
Dharwar	978	—	—	—	82,111	20,186	25
Satara	988	—	—	—	46,844	18,258	40
Kolhapoor	856	681	175	79·55	67,405	50,008	74

As similar statistics for the above-named Collectorates for the year 1876 are not available, the precise extent to which this class of crime prevailed therein in that year cannot be ascertained; but from a general review made of the police operations in this Presidency in the Government Resolution, in the Judicial Department, No. 6779, dated 5th November 1877, published in the *Government Gazette* of the 8th idem, Part III., pages 769 to 783, it appears that the crime in question was greatly in excess, in consequence of the hard pressure of famine (as was the case in this State), and that the general result of the working of the police of the three Collectorates under comparison in detecting and procuring convictions of offenders was not at all better than the preceding season (1875). The average percentage of cases investigated convicted in the southern division of the Presidency is calculated at 78 in the year 1876; whereas the percentage of such cases in this State was, as will be seen from the appended Statements C, 79·55 in the year 1875, and 84·85 in the year 1876. Owing to the great scarcity of food, the number of robberies, &c., rose from 856 in the preceding year to 1,162 in the year 1876, involving loss of Rupees 41,729 worth of property. Out of the 1,162 offences committed, convictions were obtained in 986 cases. Out of the stolen amount of Rupees 41,729, Rupees 24,560 worth of property was recovered.

6. Authentic information as regards the *crime of arson* in the three aforesaid Collectorates is not available to enable a comparison to be made; but from current reports, as well as from the results of comparisons in reference to other heinous crimes already noticed, it may safely be assumed that incendiarism prevails there at least to the same, if not greater, extent as in this State.

7. It will be seen from the above tables:—

1*stly*. That as regards the homicidal tendency of the general public, the population of this State stands, at least in the scale of morality, at the same height as the population of the adjoining British districts, and that the average result of the exertions of the Kolhapoor police in tracing the offenders is favourable.

2*ndly*. That as regards the less heinous offences, namely, robberies and thefts, the number of cases is somewhat less in Belgaum, but those in the other two Collectorates exceed the number in this State. The proportion of cases investigated to those convicted in this State is more satisfactory, as shown above. A comparison as to recovery of stolen property also affords a favourable contrast for Kolhapoor. The percentage of recovered to stolen property in the aforesaid three Collectorates ranged in 1875 from 25 to 46 per annum, and in 1876 from 38 to 47; whilst the same in this State was 74 in 1875 and 58 in 1876. Statistics as to the number of robberies and thefts detected or otherwise in the three Collectorates in question are not forthcoming here. As far as this State is concerned it may be observed, however, that in the last three years, viz., 1874, 1875, 1876, more than three-fourths of the total number of offences reported to the police were traced.

8. The *Indu Prakash* observes that the Kolhapoor State abounds in "Badmashas," or abominable characters, and that these latter are so powerful as to overawe and deter the police authorities from bringing them to justice. The instances noticed by the writer, however, refer to rare and exceptional cases, and the proceedings connected with the trials of the murder cases will bear testimony to the undeniable fact that the police did, as they always do, execute their duty promptly and ably in tracing out and apprehending the culprits, as also in collecting all the evidence available for securing their conviction.

9. As regards the belief expressed by the correspondent of the *Indu Prakash* that both the wife and the kept mistress of one Pirgounda of Kagal *were murdered* either by Pirgounda or by some one at his instigation, the undersigned begs to state that it is simply a delusion not borne out by facts as elicited in the inquiry. It is true that Pirgounda's wife died suddenly, and that her death cast a suspicion against him and his mistress, and necessitated the arrest of both for the purposes of investigation, and that this suspicion was further strengthened by an unfortunate coincidence which followed soon after their arrest, namely, the death from drowning of Pirgounda's concubine. Whilst in custody of the police at Kagal, this woman persuaded the guard one day before daybreak to take her out of the jail to answer the call of nature, and feigning to sit down behind a wall, she managed to elude the sight of the guard and threw herself into an adjoining well and committed suicide. An inquiry was made into the cause of this accident by Mr. Hammick, Assistant Political Agent in subordinate charge of the Kagal Estate, and the result showed very clearly that the woman committed suicide, simply through fear of a trial. A perusal of the papers connected with this inquiry, together with the proceedings of the Sessions (Political Agent's) Court on the charge of murder against Pirgounda, will show that neither of these women met with death by the hand or agency of a third person. In fact in either case *no murder* was committed.

10. In conclusion, the undersigned respectfully begs to observe that the people of this State are generally quiet and peaceful, and as regards *organized gangs of dacoits or thieves*, the district stands better off when compared with the adjoining districts of Belgaum, Dharwar, and Satara, and he is of opinion that the Kolhapoor police are not wanting in energy, vigilance, and efficiency as the *Indu Prakash* has attempted to show.

11. With a wiew to perfect the arrangements for Police Administration in this State, a special Police Officer, like the District Superintendent of Police, has been appointed, whose duty it has been to be going round the district, and control and direct the movements of the District Police Force. Every opportunity is always taken to improve the efficiency of the police generally.

(Signed) MAHADEO W. BARVE,
State Karbari.

A.

STATEMENT showing the NUMBER of CRIMES OCCURRED, and the VALUE of PROPERTY STOLEN or DESTROYED by FIRE during the last seven years, viz., 1870-71 to 1876-77, in the KOLHAPOOR TERRITORY, including the principal Feudatory Estates and the Estates of minor Jaghiredars, Inamdars, &c., exercising Police and Judicial powers.

Consecutive number.	Name of year.	Number of crimes reported to the Police.	NUMBER OF ACCUSED PERSONS.				VALUE OF PROPERTY STOLEN AND RECOVERED.				NUMBER OF FIRES AND AMOUNT OF PROPERTY DESTROYED.					
											ACCIDENTAL FIRES.		FIRES CAUSED BY INCENDIARIES.		TOTAL.	
			Arrested.	Discharged or acquitted.	Convicted and punished.	Percentage of convictions to arrests.	Amount alleged to have been stolen.	Amount recovered.	Amount not recovered.	Percentage of recovered to stolen amount.	Number of cases.	Amount of property destroyed.	Number of cases.	Amount of property destroyed.	Total number of cases.	Total amount of property lost.
1.	2.	3.	4.	5.	6.	7.	8.	9.	10	11.	12.	13.	14.	15.	16.	17.
							Rs. a. p.	Rs. a. p.	Rs. a. p.			Rs. a. p.		Rs. a. p.		Rs. a. p.
1	1870-71	2,338	3,918	1,790	2,128	54	23,772 13 6	14,226 3 5	9,546 10 1	59	402	9,518 15 2	144	8,225 1 11	546	17,744 1 1
2	1871-72	2,380	4,223	1,951	2,272	54	24,548 12 0	11,346 5 9	13,202 6 3	46	373	10,464 2 2	117	6,329 2 4	490	16,793 4 6
3	1872-73	2,414	4,109	1,857	2,252	55	22,419 6 0	10,810 4 8	11,609 1 4	48	510	12,546 1 6	189	11,254 1 5	699	23,800 2 11
4	1873-74	2,890	5,860	3,053	2,807	48	39,408 7 6	18,928 5 11	20,480 1 7	59	786	12,721 6 1	201	10,251 5 6	987	22,972 11 7
5	1874-75	2,760	5,008	2,875	2,133	43	34,773 8 1	10,667 4 11	24,106 3 2	30	970	14,758 5 3	189	12,224 5 7	1,159	26,982 10 10
6	1875-76	2,750	5,117	2,729	2,388	46	71,581 13 8	52,230 7 11	19,351 5 9	72	750	13,213 6 2	325	7,803 10 3	1,075	21,017 0 5
7	1876-77	2,910	5,383	2,582	2,801	52	46,438 13 7	26,875 6 5	19,563 7 2	57	936	24,174 10 6	177	8,777 9 0	1,113	29,952 3 6
	Totals	18,442	33,618	16,837	16,781	—	2,62,943 10 4	1,45,084 7 0	1,17,859 3 4	—	4,727	94,396 14 10	1,342	64,865 4 0	6,069	1,59,262 2 10
Averages		2634·5	4,802	2,405	2,397	50	7,563	20,726	16,837	55	675	13,485	192	9,266	867	22,752

Kolhapoor, The November 1877.

(Signed) MAHADEO WASSODEO BARVE,
State Karbhari, Kolhapoor.

B.

STATEMENT contrasting the STATE of CAPITAL CRIME and the WORKING of the POLICE in the KOLHAPOOR STATE with those in the neighbouring undermentioned British districts for the years 1875 and 1876.

NAME OF DISTRICT AND YEAR.	MURDERS, INCLUDING CULPABLE HOMICIDES.			REMARKS.
	Number reported to Police.	Number detected.	Number not detected.	
Belgaum Collectorate—				
1875	13	12	1	
1876	17	12	5	
Total	30	24	6	
Averages	15	12	3	
Dharwar Collectorate—				
1875	24	20	4	
1876	16	9	7	
Total	40	29	11	
Averages	20	14½	5½	
Satara Collectorate—				
1875	12	11	1	
1876	8	5	3	
Total	20	16	4	
Averages	10	8	2	
Kolhapoor State—				
1875	17	16	1	
1876	9	9	—	
Total	26	25	1	
Averages	13	12½	½	

Kolhapoor, November 1877.

(Signed) MAHADEO WASSODEO BARVE,
State Karbhari, Kolhapoor.

C.

STATEMENT contrasting the STATE of CRIME against PROPERTY, viz., DACOITIES, ROBBERIES, and THEFTS, and the WORKING of the POLICE in the KOLHAPOOR STATE with those in the neighbouring undermentioned British districts for the year 1875 A.D.

NAME OF DISTRICT.	DACOITIES, ROBBERIES, THEFTS, &c.				AMOUNT OF PROPERTY INVOLVED.			Percentage of recovered to stolen property in 1876.	REMARKS.
	Number reported to Police.	Number detected.	Number not detected.	Percentage of cases detected to reported.	Amount alleged to have been stolen.	Amount recovered.	Percentage of recovered to stolen property.		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
					Rs.	Rs.	Rs.		
				1875 A.D.					
Belgaum Collectorate	655	—	—	—	32,777	15,117	46	*38	* The figures in this column are taken from Government Resolution, in the Judicial Department, No. 6779 of 5th November 1877, published in the *Government Gazette*, pages 769 @ 783, Part III.
Dharwar „	978	—	—	—	82,111	20,186	25	47	
Satara „	988	—	—	—	46,844	18,258	40	42	
				1875 A.D.					
Kolhapoor State -	856	681	175	79·55	67,405	50,008	74	—	
				1876 A.D.					
Ditto -	1,162	986	176	84·85	41,729	24,560	58	58	

Kolhapoor, November 1877.

(Signed) MAHADEO WASSODEO BARVE,
State Karbhari, Kolhapoor.

No. 105P, dated Fort William, 14th January 1878.

From TREVOR CHICHELE PLOWDEN, Esq., Officiating Under Secretary to the Government of India, Foreign Department, to C. GONNE, Esq., Secretary to the Government of Bombay.

I AM directed to acknowledge your letter No. 6893 of the 11th December 1877, and to inform you that his Excellency the Viceroy and Governor General in Council concurs with the opinion of the Bombay Government expressed therein, with reference to certain statements made in the *Indu Prakash* newspaper of the 26th March 1877, reflecting upon the police management of Kolhapoor.

No. 349J, dated the 14th March 1878.

NOTIFICATION by the Government of India, Home Department.

IN exercise of the power conferred by Section 1 of Act IX. of 1878, an Act for the better control of Publications in Oriental Languages, the Governor General in Council is pleased to extend the said Act to the territories subject to the jurisdiction of the Governments of Bombay, Bengal, North-Western Provinces and Oudh, and of the Punjab, respectively.

Nos. 350--53, dated Fort William, the 14th March 1878.

From J. O'KINEALY, Esq., Officiating Secretary to the Government of India, Home Department, to the Secretaries to Governments of Bombay, Bengal, North-Western Provinces and Oudh, and the Punjab.

I AM directed to forward, for the information of his Excellency the Governor in Council, / his Honour the Lieutenant Governor, the enclosed Notification, which will be published in the next issue of the *Gazette of India*, extending the provisions of Act IX. of 1878, an Act for the better control of Publications in Oriental Languages.

The Governor General in Council trusts that on becoming aware of the provisions of this law editors of Vernacular newspapers and periodicals will so moderate their language in criticising any measures or policy of Government or Government officers as to render action under the Act unnecessary.

No. 30 OF 1878.

GOVERNMENT OF INDIA.

HOME DEPARTMENT.

Judicial.

TO THE RIGHT HONOURABLE VISCOUNT CRANBROOK, Her Majesty's Secretary of State for India.

MY LORD, Simla, the 25th April 1878.

BY last mail we had the honour to submit an account of the reasons which led us to pass an Act for the better control of Publications in Oriental Languages (Act IX.).

2. We now forward copy of the instructions we have issued to Local Governments, enjoining caution, and requesting that no warning or penal action be undertaken under Act IX. of 1878 without the previous sanction of the Government of India. We shall take special care that retrospective effect is not given to the Act; and we anticipate that the operation of the Act will be preventive rather than punitive.

3. On the 22nd current we despatched to your Lordship's address the following telegram upon this subject:—

"Vernacular Press Act. Full explanatory despatch went last mail. Another follows this week showing instructions issued to Local Governments. Owing to misunderstanding bonds were demanded on retrospective grounds from some newspapers in Bengal.

"The Lieutenant Governor, however, has spontaneously cancelled these orders, and no action will, in any case, be taken without previous sanction of Government of India."

We have, &c.,
LYTTON.
F. P. HAINES.
A. J. ARBUTHNOT.
A. CLARKE.
J. STRACHEY.
E. B. JOHNSON.
W. STOKES.
A. RIVERS THOMPSON.

NOS. 350–359.

From the SECRETARY TO THE GOVERNMENT OF INDIA to the GOVERNMENTS OF BOMBAY, BENGAL, NORTH-WESTERN PROVINCES AND OUDH, AND THE PUNJAB.

Home Department (Judicial).

SIR, Simla, the 25th April 1878.

I AM directed to invite the attention of the Government of to the circular letter from this office, Nos. 350–53, dated 14th March 1878, and to the subsequent telegraphic* instructions of the 22nd March, which directed that no warning or penal action under Act IX. of 1878 should issue without previous report to Viceroy in Council. The notice of the Government of India has been drawn to an instance in which these orders have been misunderstood; and the Viceroy in Council deems it expedient, therefore, to repeat his request that no action may be taken against any Vernacular newspaper under Act IX. of 1878 without the previous sanction of his Excellency in Council, who should be furnished, in each case, with a statement of the grounds upon which the Local Government may deem it expedient to put in force the provisions of the Act.

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* MS. copy annexed.

2. As was explained in the Council Chamber when the Act was passed, the object of the Government of India is that the new law should be preventive rather than punitive. It was not intended that retrospective effect should in any case be given to the provisions of the Act, and, indeed, it was hoped that the editors of the Vernacular newspapers would so moderate their language as to render any repressive measures under the Act unnecessary.

3. I am, however, to take this opportunity of forwarding copy of a circular issued on the subject of Act IX. of 1878 by the Government of the Punjab; and I am to suggest that some such warning as it contains might with expediency be circulated to editors of Vernacular newspapers in other provinces.

I have, &c.,
(Signed) C. BERNARD,
For Secretary to the Government of India.

Nos. 384–386, dated Calcutta, the 22nd March 1878.

TELEGRAM to the GOVERNMENTS OF BOMBAY, NORTH-WESTERN PROVINCES AND OUDH, AND THE PUNJAB.

Work new Press Act with great caution at present. No warning or penal action to issue without previous report to Viceroy in Council.

No. 387.

Copy of the above telegram forwarded to the Government of Bengal for information and guidance.

No. 1493, dated Lahore, 9th April 1878.

From LEPEL GRIFFIN, Esq., Officiating Secretary to Government of Punjab and its Dependencies, to J. O'KINEALY, Esq., Officiating Secretary to theGovernment of India, Home Department.

IN advertence to your letter No. 353, dated 14th March, intimating the extension to this Province of the provisions of Act IX. of 1878 (An Act for the better control of Publications in Oriental Languages), I am directed by his Honour the Lieutenant Governor to forward, for the information of the Government of India in the Home Department, copies of my circulars of this date, Nos. 1491 and 1492, and addressed respectively to the editors of Vernacular periodicals, and to all Commissioners and Superintendents in the Punjab, containing the remarks which the Lieutenant Governor thinks necessary to be communicated to them on the subject of the new enactment.

No. 1491, dated Lahore, 9th April 1878.

From LEPEL GRIFFIN, Esq., Officiating Secretary to Government of Punjab and its Dependencies, to the EDITOR OF

I AM directed to forward, for your information, a translation of Act IX. of 1878, "for the better control of Publications in the Oriental Languages," which has been passed by the Legislative Council of the Governor General of India, and has been extended to this Province.

2. The Honourable the Lieutenant Governor desires that the provisions of this Act, which has been necessitated by the defamatory and seditious language of many of the Vernacular papers in India, may receive your most careful attention. His Honour earnestly trusts that it may be unnecessary in this Province to enforce against any member of the Vernacular Press its provisions; but I am to notify to you that it is not the intention of the Lieutenant Governor that this Act should remain a dead letter; and seditious language, hostile to the Government and calculated to excite against it hatred and contempt, or maliciously defamatory of Native Chiefs and officials, will undoubtedly cause action to be at once taken against the offending journal.

No. 1492.

Circular No. 11, dated Lahore, 9th April 1878.

From LEPEL GRIFFIN, Esq., Officiating Secretary to Government of Punjab and its Dependencies, to all COMMISSIONERS AND SUPERINTENDENTS IN THE PUNJAB.

I AM directed to forward, for your information, copy of a letter this day addressed to all editors of Vernacular journals in the Punjab.

2. The Lieutenant Governor requests that you will give to the "Act for the better control of Publications in the Oriental Languages" your careful consideration; and it will be your duty to bring to the immediate notice of Government any cases in which journals published within your division offend against its provisions by the publication of seditious or defamatory articles.

Legislative, No. 24.

To his Excellency the Right Honourable the GOVERNOR GENERAL OF INDIA IN COUNCIL.

MY LORD, India Office, London, 31st May 1878.

Para. 1. I have received from your Excellency an authentic copy of an Act "for the better control of Publications in Oriental Languages," which was passed by your Council for making Laws and Regulations on 14th March 1878, and which has subsequently been assented to by your Excellency. I have also received your Excellency's Despatch (No. 23 of 1878, Judicial Department), dated 18th April 1878, and a copy of your Legislative Proceedings for 14th March, which contain an abstract of the debate on the above enactment in your Legislative Council. These last-mentioned documents give a full account of the history of the measure, and of the reasons which led your Excellency to submit it to the Council for making Laws and Regulations. It was carried through all its stages at a single sitting, but it appears to have been previously the subject of much discussion in your Executive Council, and of much confidential correspondence with the Local Governments.

2. The reasons for the measure are shortly stated in its preamble. It is there affirmed that "Certain publications in Oriental languages, printed or circulated in British India, "have of late contained matter likely to excite disaffection to the Government "established by law in British India, or antipathy between persons of different races, "castes, religions, or sects in British India, or have been used as means of intimidation "or extortion." It is added that "Such publications are read by and disseminated among "large numbers of ignorant and unintelligent persons, and are thus likely to have an "influence which they otherwise would not possess," and it is declared to be "neces-"sary for the maintenance of the public tranquillity, and for the security of Her "Majesty's subjects and others, that power should be conferred on the Executive "Government to control the printing and circulation of such publications."

3. The Statement of Objects and Reasons, which was appended to the Bill on its introduction into the Legislative Council, gives the following account of the system of control by which the measure now before me endeavours to secure the ends to which it is directed:—

"I. The magistrate may, with the previous sanction of the Local Government, require the printer or publisher of any Vernacular newspaper to enter into a bond binding himself not to print or publish in such newspaper anything likely to excite feelings of disaffection to the Government, or antipathy between persons of different races, castes, religions, or sects, and not use such paper for purposes of extortion. The magistrate may further require the amount of this bond to be deposited in money or securities.

"II. If any newspaper (whether bond has been taken in respect of it or not) at any time contains any matter of the description just mentioned, or is used for the purposes of extortion, the Local Government may warn such newspaper by a notification in the Gazette, and if, in spite of such warning, the offence is repeated, the Local Government may then issue its warrant to seize the plant, &c. of such newspaper, and when any deposit has been made, may declare such deposit forfeited.

"III. As the provisions regarding the deposit of security and the forfeiture of the deposit would, perhaps, be found to press unduly on some of the less wealthy newspaper proprietors, clauses have been inserted enabling the publisher of a newspaper to take

his paper out of the operation of this portion of the Act for such time as he pleases, by undertaking to submit his proof to an officer appointed by the Government before publication, and to publish nothing which such officer objects to."

4. I observe that there is a certain degree of correspondence between the first set of provisions and those of the English Acts of Parliament (60 Geo. III. c. 9. ss. 8, *et seq.*, 1 Wm. IV. c. 73. s. 2) which required printers and publishers of newspapers to execute a bond in a pecuniary sum to the Crown, the condition of the obligation being that every printer or publisher should pay any fine or penalty adjudged against him for a blasphemous or seditious libel, and any damages or costs recovered against him in an action for libel. Such bonds appear, in fact, to have been executed by printers and publishers of newspapers in this country down to so late a date as 1869. The second set of provisions answer with some closeness to Sections 30, 31, and 32 of the "Peace Preservation (Ireland) Act, 1870," 33 Vict. c. 9., from which statute the form of warning given in the Indian enactment seems to have been copied.

5. Your Excellency in your address to the Legislative Council has given expression to your regret that the duty has been imposed upon you of placing restrictions on a portion of the Press of India. The same feeling was expressed by the Member of your Council who introduced the Bill, and by other speakers in the debate which followed its introduction. I strongly share this regret. I do not conceal from myself that the political system and institutions of British India must for an indefinite period of time exhibit material differences from those established in this country. I do not, again, forget that, when the system of licensing newspapers, formerly existing in India, was abolished in 1835, the authors of that measure dwelt on the insignificance of the Native Press as one reason for considering their legislation to be prudent and safe; and I know that the Native Press of India has long since ceased to be insignificant. So large a part, however, of the great benefits which the British Government has conferred on Her Majesty's subjects in India has consisted in the establishment of institutions more or less resembling those of this country, that I cannot but hear with pain of a necessity having arisen for the even partial withdrawal of one of these institutions, and one so highly prized by Englishmen as the liberty of the Press.

6. But your Excellency and every one of the speakers in your Council for making Laws and Regulations have affirmed in earnest language the political necessity for this measure, especially at the present time. You state that it has been framed with the unanimous assent of all the Members of your Executive Council. You say that it has the approval of all the Local Governments administering portions of India in which the Vernacular Press has any importance. It appears to have been passed by the Legislative Council without a dissentient voice, the non-official Members of the Council, including the Maharajah Jotindra Mohan Tagore, uniting with the official Members in their support of it. Her Majesty's advisers could not recommend her to disallow a measure seconded by such a weight of local authority, save under extreme circumstances and with the greatest hesitation and reluctance. But, independently of the authority justly due to those immediately responsible for the public safety in India, I am bound to say that a strong case appears to be established for the further control of the class of newspapers at which the Act is aimed. I have carefully examined the extracts from Vernacular journals on which your Excellency, in your address to the Legislative Council, relies for the justification of the proposed enactment. The writers of these passages condemn the British Government of India, not for specific faults which might be corrected, but for characteristics which are among the conditions of its existence, such as the British origin of many or most of the persons who direct it. They hint at its feebleness, at the numerical inferiority of the forces on which it depends to the masses of the Indian population, and at a supposed decay of spirit in the nation from which it proceeds. It is scarcely necessary to look to the peculiar circumstances of India for the grounds on which such language may be pronounced to be intolerable. A judicial statement of the law, cited during the discussion in your Legislative Council, shows that many of these extracts do not even satisfy the tests of what is permissible to a journalist under the settled constitution of England:—

"The public journalist is entitled to canvass the acts, the conduct, and the intentions of those who may be intrusted from time to time with the administration of the Government by the Crown. He is entitled to canvass, and, if necessary, to censure those acts. He is entitled to comment on, canvass, and, if necessary, censure the proceedings of Parliament. He is entitled to criticise and condemn the acts of public men. He is entitled to point out any grievances which he may think the people labour

under, and argue for their removal, and suggest what remedies may occur to him for the purpose. He is entitled not only to publish, but to comment on, to criticise, and, if necessary, to condemn the conduct of judges and their decisions; nay, more, even the verdicts of juries are not exempt from fair and reasonable criticism. I have told you within what limits a journalist may exercise his opinion and his talents; but I should tell you also the things which he is not permitted by law to do. He must respect the existence of the form of Government under which he enjoys and exercises those very extensive rights and privileges to which I have referred. A public journalist must not, either covertly or openly, devote the pages of his journal to overthrow the Government. He must not sow disaffection and discontent generally throughout the land. He may, as I said, comment on the acts of the Government, and criticise them severely; he may, as I said, canvass and criticise proceedings in courts of justice, and the conduct and demeanour of the judges who preside; but he must not devote his journal to the purpose of bringing the administration of the law generally into contempt, and exciting the hatred of the people against the law; neither can he legally devote the pages of his journal to excite animosities between different classes of Her Majesty's subjects."

7. The Criminal Law repressive of seditious libel in British India is contained in a section of the Indian Penal Code (124A) which, though framed by the Indian Law Commissioners, was not added to that body of law till 1870:—

"Whoever by words either spoken or intended to be read, or by signs, or by visible representation, or otherwise, excites, or attempts to excite, feelings of disaffection for the Government established by law in British India, shall be punished with transportation for life, or for any term, to which fine may be added, or with imprisonment for a term which may be extended to three years, to which fine may be added, or with fine."

Under the scheme of this Code the following "explanation" is added to the above provision:—

"Such a disapprobation of the measures of the Government as is compatible with a disposition to render obedience to the lawful authority of the Government, and to support the lawful authority of the Government against unlawful attempts to subvert or resist that authority, is not disaffection. Therefore the making of comments on the measures of the Government, with the intention of exciting only this species of disapprobation, is not an offence within this clause."

8. As is stated in the third and following paragraphs of your Despatch of 18th April, my predecessor in office drew the attention of the Government of India to certain articles in a Vernacular newspaper which appeared to justify the attempt to poison Colonel Phayre at Baroda; and, after remarking on the evil effects of such publications, Lord Salisbury left it to the Government of India to decide whether the above provisions of the Indian Penal Code should be brought to bear upon them. Lord Northbrook's Government, after consultation with the Advocate General, came to the conclusion that it was not desirable to institute prosecutions under the criminal law, since it appeared to them by no means certain how the provisions of the Penal Code would be construed in Court, and they thought that "a prosecution, even if successful, would occasion greater public excitement than the occasional publication of such attacks." This decision seems to have been in harmony with the opinion of Sir George Campbell, who, as Lieutenant Governor of Bengal, had stated that "a prosecution would probably involve an amount of litigation and scandal that would make the cure worse than the disease." At the same time, Lord Northbrook's Government announced its intention of expressing its views at some future time on the grave difficulties presented by "the questions of "the tone of the Native Press, of the condition of the law, and of the propriety of "altering it." Lord Northbrook having, however, retired from the Government shortly after this correspondence, the consideration of its subject appears to have been resumed by your Excellency, and I gather from the observations addressed to the Legislative Council by your learned Advocate General that he has again advised your Excellency against prosecuting, under the Penal Code, the writers of the class of seditious libels which you desire to suppress. It would appear from the speech of the mover of the Bill, from your own remarks in Council, and from the 10th paragraph of your Despatch of April 18th, that you think the provisions of the Penal Code sufficient as a general law of seditious libel, but that you have been led to doubt whether an attempt to apply it to the special description of attacks on the British Government proceeding from the Vernacular Press would be successful, unless incitement to disaffection were followed by actual rebellion. Even, indeed, if a prosecution were successful, your Excellency considers that it would invest the prosecuted journal with a "mischievous notoriety and artificial importance," and you are, on general grounds, more desirous of preventing than

of punishing these libels. I will add a consideration which has presented itself to my mind. The cultivated Native gentleman who sits on your Council for making Laws and Regulations, and who may be expected to know from what class of writers these libels proceed, states his belief that they are mainly under the influence of "folly and the spirit of braggadocio." Assuming this to be probably true, and remembering how few opportunities the experience of these writers has afforded them of understanding the limits of justifiable criticism, I am inclined to think that a system of pecuniary penalties, leviable under bonds, would be more applicable to their case than criminal prosecutions for an offence which may conceivably entail a punishment so heavy as transportation for life.

9. I entertain very grave doubts of the expediency of putting into action the portion of the Act which enables, and indeed encourages, the publishers of Vernacular newspapers to withdraw themselves from its restrictive provisions by submitting their proofs to a Government officer. In India the difficulty of executing it would be unusually great. The Vernacular newspapers are printed in a great variety of languages; no one officer could probably superintend them with effect. Every person charged with the duty of supervision must be acquainted with the niceties of Native dialect, and most of these persons would probably have to be Natives of the country. Such a system might give rise to great abuses. It is defended, I observe, in the Statement of Objects and Reasons, on the ground of the hardship which the requirement of a bond and of the deposit of security might inflict on some of the owners of Vernacular journals; but it seems to me that these provisions of the Act might be accommodated to the circumstances of each newspaper. The difficulties of establishing Government newspapers in the Vernacular tongues were much dwelt upon in the debate in your Council, and I fully appreciate them, but I cannot but see that any censor of proofs will in fact write the newspaper which he revises. Her Majesty's Government request that you will refrain from putting this part of the Act into operation, taking power, by fresh legislation, to suspend or abandon it, if you deem this necessary.

10. I wish to record, further, my opinion, which I believe to be in accordance with that of your Excellency, that the principles laid down in the section of the Penal Code quoted above should be substantially adhered to in carrying out the provisions of the new Act. No criticism of Government or its measures should be discouraged if there is reason to think that it has been dictated by an honest desire for improvement. All the most experienced Indian administrators have felt that the great difficulty of Indian administration is the difficulty of ascertaining facts of social condition and political sentiment; and the Vernacular Press has always been considered one valuable means of getting at these facts, as is shown by the careful attention given by your Excellency's Government, by that of your predecessors, and by this Office, to the translated extracts from Native newspapers which are regularly supplied to you. Open or covert exhortations to disaffection cannot be allowed to be addressed to an excitable population, but mere censure of the officers or of the measures of Government, even if captious, ought not to be repelled. I agree with your Excellency, that there is some danger of the Native Press being employed as an engine of extortion, and that this abuse should be prevented, but neither European nor Native officials should be encouraged to exhibit too great sensitiveness, even under unreasonable blame.

11. I hope that the result of the measure thus limited and guarded will lead the writers in the Vernacular journals to examine and expose genuine grievances, instead of indulging in the easier task of general denunciation, and that the improvement which has been noticed in the European and Anglo-Native Press may gradually extend to the Vernacular newspapers, so that special legislation for any class of publications may be found in no long time to be unnecessary.

12. Subject to the observations contained in paras. 9, 10, and 11 of this Despatch, the Act will be left to its operation.

I have, &c.,
(Signed) CRANBROOK.

LONDON:
Printed by GEORGE E. EYRE and WILLIAM SPOTTISWOODE,
Printers to the Queen's most Excellent Majesty.
For Her Majesty's Stationery Office.

EAST INDIA (VERNACULAR PRESS ACT).

RETURN to an Order of the Honourable The House of Commons, dated 8 July 1878;—

"THAT there be laid before this House the APPENDIX to the PETITION of the INHABITANTS of CALCUTTA and its Vicinity, relating to the VERNACULAR PRESS ACT, forwarded for presentation to this House."

APPENDIX.

NOTE.—As has been remarked in the Petition, 36 extracts have been made from the vernacular journals of Bengal. The extracts have been made from 15 journals, the number of vernacular journals in Bengal being 35 (*see* Bengal Administration Report for 1876-77, page 370). It is worthy of remark that, out of the 36, four extracts have been made from the "Sumaj Durpan," a journal which ceased to exist about eight or nine months ago. Leaving the extracts from the "Sumaj Darpan" out of consideration, the Act may be said to rest on 32 extracts made from 14 different journals.

GOVERNMENT EXTRACTS.	REMARKS.
EXTRACT from the "Sadharoni" of the 23rd December 1877. Hence it is that we have been so deeply moved by the fall of Plevna. We, Hindus, have borne, and do still bear, the hardships and misery which follow the downfall of the prestige of a nation. In every bone, vein, and pore of our bodies, the sense of national degradation works as a slow consuming fire. God forbid that even our deadliest enemy should suffer as we do.	These remarks occur quite incidentally in the course of a violently Turkophilite article extending over four and-a-quarter columns of the "Sadharoni." The remarks in the article in question do not possess that prominence which, appearing independently in an extract, they certainly have.
The "Sulabha Sumachar" of the 29th December contains a cartoon composed of the following figures, viz.:—A coolie lying dead, his wife crying by his side; a European doctor holding a post-mortem examination of the body; and another European, a blow from whose fist has caused the death, quietly smoking a cigar not far from the spot. We give a translation of the letter-press headed "Bursting Pain." Mr. Rogue, of the factory at Kritantapere (lit., the City of Death), strikes such a blow on the nose of a labourer that the poor man dies from a rupture of the spleen. Dr. Bribe is examining the body, and not far from it stands weeping the wife of the deceased. Mr. Rogue, after having committed the murder, is smoking a cigar. *Rogue.*—Well, Dr. Bribe; what do you think of the matter? D——n nigger native. Has not the death been caused by a rupture of the spleen? *Doctor.*—Yes, there is no doubt of that. The spleens of natives are, I know, very brittle; the slightest stroke causes a rupture. *Rogue.*—Will you be able to say as much in court? *Doctor.*—Oho! Certainly I shall prove it. I have read in anatomy that there is a close connection between the nose and the spleen. But, Mr. Rogue, you must do one thing, give a few rupees to that woman.	This is a squib, based to some extent, on the Viceroy's Minute with reference to the Fuller case (where a European gentleman of the name of Mr. Fuller had caused the death of a native, and had received, what the Viceroy thought, an inadequate punishment), and surely some latitude should be allowed in such a case.

Government Extracts.	Remarks.

The Trial.—A special jury was empannelled of Andrew Peter, De Cruz, Gomes, Sullivan, and others.

The defendant's counsel, Mr. Barrister Matru, thus addressed the Court:—My Lord: My client, Mr. Rogue, has been in this country for 20 years. He is of a very kind disposition; has never struck anybody, and greatly loves the tenants. For insubordination the coolie received a gentle blow on his nose from Mr. Rogue. This, however, caused a rupture of the spleen, from the effects of which the unfortunate man has died. My client has paid a few rupees to the widow of the deceased.

The Doctor's evidence having been gone into, the jury retired for some time; after which the foreman, De Cruze, returned with a unanimous verdict of "Not Guilty."

The Judgment.—Whereas it appears from the deposition of the defendant, Mr. Rogue, that he, under provocation, for the purpose of enforcing discipline, and not with a view to cause death, struck the deceased a blow; and whereas the evidence of Dr. Bribe proves that death was the result of a rupture of the spleen, it is clear that the prosecution has been instigated by extreme maliciousness. Every native is a liar, and a conspiracy has been made against this gentleman. Mr. Rogue, a foreigner, and new arrival in this country, has been charged with murder. Should such conspiracies occur frequently, no Englishman will have the courage to come out for the improvement of this country; for the life of a European here is constantly beset with dangers. For perjury and false evidence the plaintiffs shall be sentenced to undergo imprisonment for six years. The Court has been enabled to comprehend the true state of case from the evidence given on oath by the defendant and the doctor. They are Christians and Europeans, and, as such, are not likely to say what is false. I therefore agree with the verdict of the jury, and acquit the defendant.

After this, Mr. Rogue shook hands with Dr. Bribe, and said, "What a nice law this is, that a native judge cannot try a British-born subject! Ha! ha! ha!" They both then, with loud laughter, went to the judge's house and dined with him, after which the three together went a hunting.

Government Extracts.	Translation of the whole Article.

"Sadharani," 4th February 1877.

There is no morality in politics, according to which it is not wrong to break a promise. The British Government is continually breaking its promises. Thus, it first engaged to pay an annual sum of 53 lakhs to the Nawab Nizam of Moorshedabad. This was reduced to 32 lakhs after some time, which again has been ultimately cut down to half this sum. The fortress of Gwalior, belonging to Scindia and the Berars of of the Nizam, once taken as securities, have not been restored. A history of the non-fulfilment of the promises by the British Government would be the whole history of the last one hundred and fifty years.

We are not so silly as to expect that the promises made on the 1st November 1858, immediately after the terrible calamity of the Sepoy mutiny, will be redeemed now after a period of eighteen years of profound peace. There were then clouds and lightning on the political horizon, and the dreary prospect sent a chill through the hearts of Europeans; it is now the spring time of peace, and the sun of prosperity shines on high. What wonder that the cloak which served in winter should be laid aside in spring.

"Sadharani," 4th February 1877.

Spurious Loyalty.

The study of the very alphabet of politics has taught us this, that the performance of pledges forms no part of politics. When the Russian Emperor, setting aside an old treaty, resolved to station men-of-war in the waters of the Black Sea, Mr. Mill was asked by the English Minister (of the day) to express his views on the subject. Mr. Mill then frankly declared that there was no connection between politics and the performance of pledges. To-day, finding myself in a dangerous position, I agree to pay you a tribute of a million sterling. But ten years after, becoming conscious of my own strength, I find that if I do not pay you the promised million you will be powerless to enforce your demand. I (accordingly) break my promise.

If you and I were to do anything of this kind, it would be considered a grievous crime. But kings frequently act in this way. The science of politics is in no way concerned with morality or immorality.

The British Government is continually breaking its promises. Thus, it first engaged to pay 53 lakhs to the Nawab Nizam of Moorshedabad. This was reduced to 32 lakhs after some time, which again has been ultimately cut down to half this sum. The fortress of Gwalior, belonging to Scindia and the Berars of the Nizam, once taken as securities, have not been restored. These are common occurrences. A history of the non-fulfilment of promises by the British Government would be the whole history of the last one hundred and fifty years.

We are not so foolish as to believe that the British Government should now, after a period of profound peace for over eighteen years, redeem the promises which they made on the 1st of November 1858, soon after the crisis of the Indian mutiny. During that critical period there were dark clouds in the political sky; bright

GOVERNMENT EXTRACTS. TRANSLATION of the whole ARTICLE.

bright flashed the lightning afar, and European hearts were chilled with an icy fear. But now the gentle breeze of peace is blowing, the sun of prosperity shines on high. Where is the wonder then that the English should now throw aside the heavy clothes with which they protected their bodies against cold, wind, and rain? Who ever uses winter clothes in spring?

It is the general belief that the Viceroy's speech of the 1st of January 1877, nulified to a considerable extent the Queen's Proclamation of 1858. Baboo Surendra Nath, Bannerji, because he gave expression to this belief at a meeting of the Calcutta municipality, brought down upon himself the wrath of the sahibs (Europeans), who charged him with being disloyal. He who attempted to mar the spirit of the Queen's declaration by a cloud of vague phrases, is regarded as a loyal politician; but if you understand the thing, and venture to speak out plainly, you are looked upon as disloyal.

Do the sahibs take us for such idiots as to think that we can be hushed to silence, because they bring against us some bitter and unfounded accusations?

We know very well when it behoves us to shew our loyalty; we tore our bosoms and poured out our hearts' blood to welcome the two royal princes who visited India. But what definition of loyalty are we to accept when we are frankly criticising Government measures? The viceroy spoke against the Queen's declaration, and shall we say, "No, the Viceroy said nothing against it?" Such insincere flattery is not loyalty.

The Proclamation of 1858 declared that "our subjects of whatever race or creed shall, so far as practicable, be admitted to all offices under Our Government, the duties of which they may be fitted to perform by their ability, education, and integrity."

Now Her Majesty's representative has declared that in the present state of the Empire, and for its permanent welfare, all political and high executive duties should be entrusted to Europeans only.

It was declared in 1858, that if the natives of this country proved themselves equal, all appointments so far as practicable would be given to them. But now we are told that all high executive offices are to be given to Englishmen only. If these two declarations are not contradictory, then henceforth there will be no difference in colour between black and white. If it amounts to disloyalty to point out this contradiction, and if for this the Government chooses to punish us, then we with our tens of millions of Her Majesty's subjects are prepared to be punished along with Surendra Nath.

THE "Sadharani" of the 4th March, makes the following remarks in the course of an editorial headed, "The Final Decision in the Fennah Case." It neither bespeaks a cultivated taste, nor is it agreeable to have constantly to write against Government; but in view of the arbitrary acts which have become common in these days, we should be wanting in our duty if we passed them over without any protest. The people were hitherto proud of the justice administered in the High Court. In seeking to shield a rash, oppressive, and unprincipled European civilian, Government has now brought that court into contempt and struck a blow at the root of British justice. Government has thus worked its own ruin, and yet, if after this the people are found to express discontent, the Anglo-Indian editors will brand the Bengalis with such epithets as ungrateful, disloyal, scurrilous, and what not. As to the final judgment of the High Court in this case, it is observed that perhaps a decision so strange was never passed in even the most barbarous country in the world. It is first taken for granted that there has been no illegality in the proceedings, and then punishment is inflicted on a number of innocent persons on the strength of this supposition. There is not a doubt that the fame of British justice is gone for ever. There is no justice in this country.

It neither bespeaks a cultivated taste, nor is it agreeable to have to write against Government; but in view of the arbitrary acts which have become common in these days, we should be wanting in our duty if we passed them over without any protest. The people were hitherto proud of the justice administered in the High Court. In seeking to shield a rash, oppressive, and unprincipled European civilian, Government has now brought that court into contempt and struck a blow at the root of British justice. Government has thus worked its own ruin, and yet if after this the people are found to express discontent, the Anglo-Indian editors will brand the Bengalis with such epithets as ungrateful, disloyal, scurrilous, and what not.

Long ago we wrote about the Fennah case. Our readers may remember that the sahibs of the factory wanted to have an embankment opened up by force. The ryots resisted, and they stretched themselves upon the bund; in order to frighten them, the sahibs fired blank cartridges, but this proving of no effect bullets were regularly used. In the court the ryots deposed that they saw a gun in the hands of the Bara Sahib; in his deposition the Bara Sahib, however, said he had no gun with him, but the Chota Sahib had one; a great confusion ensued. Those who said that the Bara Sahib had a gun with him were charged with perjury. At first the case was heard by Mr. Badcock; then it was transferred to the court of Mr. Sarson. After the deposition of seven witnesses had been taken, the case was again transferred to the court of Mr. Veasey. It was not found necessary to transfer it again, inasmuch

GOVERNMENT EXTRACTS. TRANSLATION of the whole ARTICLE.

much as Mr. Veasey sentenced the helpless ryots to six months' imprisonment. All this was the work of the well-known Mr. Kirkwood. An appeal was preferred in the High Court against these partial and illegal proceedings. In the appeal the Government, whatever object it might have had in view, took up the cause of one party. The counsel for the Government made too much of this matter. After this, the Government counsel, with the sanction of the High Court, appeared in the case, not because he had any legal rights to do so, but because he was actuated by self-interest, and he frankly declared that his principal object was to exonerate a Government officer from unfounded accusations. However, for many days the discussion went on regarding the legality of Mr. Kirkwood's proceedings. At last the High Court decided that it was of no use to discuss this question; they took it for granted that the proceedings had been all along quite legal and that there was no legal objection against the judgment of the Lower Court. The judges of the High Court took all this for granted, and found the helpless ryots guilty of the charge, but they were of opinion that the punishment they had already undergone was sufficient; for the counsel for the Government had expressed an opinion that he had no objection to such a finding. As to the final judgment of the High Court in this case, it is observed that perhaps a decision so strange was never passed in even the most barbarous country in the world. It is first taken for granted that there has been no illegality in the proceedings, and then punishment is inflicted on a number of innocent persons on the strength of this supposition. There is not a doubt that the fame of British justice is gone for ever. There is no justice in this country. But it will not do for us to remain unconcerned any longer. There is no justice in the country. Now, for some time, we must create an agitation in England. We hope the associations of Calcutta will join and create an agitation on this subject in the Parliament of Great Britain and Ireland.

"Hindu Hitaishini," 10th March 1877.

This paper blames the English for the increase in this country of the vices of drinking and gambling, inasmuch as Government, when it saw prospects of a profitable income from liquors, gave the sale of intoxicating drugs a stimulus. Both Hindus and Mussulmans turned away from trade in liquors, and excommunication was often the result in case of any decent person engaging in it. Dr. Wise of Dacca has, in his Report, clearly shown that, whereas there was only one liquor-shop in Dacca before, there are a hundred now. Christians have been the source and origin of the introduction of drink, thereby sending many of this country to ruin, and numerous are the instances which can be cited to support this. Government profits have verily increased tenfold, but only at the expense of the ruin of the natives; for drink destroys more than gambling. Who will not feel grieved at seeing the country in such a state? Nothing can be done in this matter until Government consents to forego its profits; and it does not tend to the well-being and glory of the ruling power to see it becoming rich at the expense of the subject.

"Hindu Hitaishini," 10th March 1877.

Evil Effects of Drinking.

It chills one's blood (literally, dries one's blood) to contemplate the terrible evils which drink is creating in our midst. Even after the first arrival of the English in this country, there were hardly more than one or two gentlemen in any village who used to drink; and amongst the lower orders there was, perhaps, an individual here and there who would smoke ganja. But they had a very bad repute in society. After this, when Government found that there was a very good means of gain in it, it began to encourage the liquor traffic. If we are now to compare the past with the present, it would seem as if a yuga had intervened, so completely are times altered. We have heard, and Dr. Wise also has clearly shown in his Report, that whereas there was only one liquor-shop in Dacca before, there are a hundred now. Good Mussulmans and the Krishna Mantri Hindus consider it a sin even to touch wine; their descendants are now founders and protectors of grogshops. Persons of respectable families never owned any grogshops, and if they were in any way connected with such an establishment, they were exposed to obloquy, and, not unoften, excommunicated. Now-a-days wine is considered one of the principal articles of trade, and it has become the guardian divinity of almost every household. The Salgram Chakra (symbol of Vishnu) is not now so much honoured as wine. This wine is the index of the modern civilisation of the west. A person will not be honoured in the society of our educated men unless he has learnt to drink. The number of drunkards is greatly increasing, both among Hindus and Mussulmans. Christians have been mainly instrumental in propagating a taste for wine. They themselves have not been ruined by it, but are encompassing the ruin of others. Once on a time a rich man of Nabobpore had a certain disease in his thigh and legs. A doctor advised him to rub brandy over those places. The patient did not at first consent to the proposal, but being quite helpless he at last agreed to it, which however made him very uneasy. In a separate room he would have his body rubbed over with spirituous liquors. The servant who performed this duty was never allowed to touch his food, or the things connected with the performance of his devotional duties. He would change his dress at once, and would not enter any other room without having had his bath-

GOVERNMENT EXTRACTS. TRANSLATION of the whole ARTICLE.

bath.* Now, if you would inquire, you will find that his descendants are the slaves of intoxicating drinks; they do not consider their mouths or their homes purified without such drink.

A few days ago a Muktear became so excited with drink, in the house of a prostitute, that while he was coming down the steps from the upper to the ground floor, he lost his footing and rolled down to the floor below. He received such terrible injuries on his head, and other parts of his body, that he became quite insensible. He is now under medical treatment, but his life is said to be in a precarious state. On another occasion, a doctor who was rolling in a drain close by a street, was about to fall under a carriage, but was saved through the kindness of a gentleman. At another time, a deputy magistrate, who came to Dacca for an examination, could not appear on the second day of the examination, as he was quite drunk. Moreover, if anybody were to note all the horrible things that have occurred at Dacca in consequence of drinking, it would form a work as bulky as the Bengal Administration Report. At the corner of almost every lane, and by the sides of streets, and in bazars, there are shops selling ganja, or opium, or intoxicating liquors. All classes of people resort to these places by numbers. The vendors cheat them out of their money in various ways. Although the Government has increased the excise duty, and the license fee, still the number of drunkards and the taste for intoxicating drink have, instead of decreasing, been increasing. The profits of Government have, no doubt, increased tenfold now, but then a great number of the people of this country are being ruined. Drink does greater injury to the people than gambling. There is nothing else but drink, which can do all sorts of injury, pecuniary, physical, and mental. We have seen some very influential men dying at a premature age from the effects of drinking. Some others have become completely useless; and there are others who, through the same cause, are on the high road to ruin. Who will not feel grieved at seeing the country in such a wretched state. The Government cannot do anything to prevent this evil until it consents to forego the profits it obtains from spirituous liquors. It does not become the ruling power to gain money by a means so detrimental to the interests of its subjects, and so opposed to humane principles of government.

GOVERNMENT EXTRACTS. REMARKS.

"Pratikar," 1st June 1877.

This paper, deploring the wretched state of privation to which the natives of the country have been brought, attribute it to the Europeans, who have, as it were, tied them down hard-and-fast with chains of iron. Manchester has become the weaver; Hamilton the goldsmith; Gosnell and Rogers come in for their shares; in fact, the manufacture of everything used here has been monopolized by European makers. All our money is transported across the seas for the support of English families. In this way about 80 crores of rupees are annually taken away to England.

The extract is thoroughly misleading. The object of the article is not to abuse the English, but to rouse in the minds of the Bengalis a desire to promote manufacturing industry in their own country. This will appear from the concluding paragraph of the article in question, which is given below.

Bengal takes the upper hand in every movement. But she does not even once reflect upon the circumstance that as regards commerce and manufacture, she is inferior to the rest of India. When will Bengalis cease to think of purchasing zemindaries, and of leading the life of the zemindars, resting on the bed of ease and comfort, (literally reclining with ease on a high pillow)? It is unquestionable that very often a person becomes more prosperous by commerce and manufactures than by being a zemindar. If the zemindars of Bengal do not join their countrymen in promoting commerce and manufactures, then assuredly Bengal will never rise in the scale of nations. The zemindars constitute our source of hope. The other classes in Bengal have no strength left to them; all are begging for food from door to door.

If the zemindars co-operate in promoting the development of commerce and manufacture, then a new means of livelihood will be created for the natives of this country, and there is a possibility of the zemindars themselves gaining considerable profits thereby. We say to the zemindars, if you mean to save your countrymen, if you want to shed lustre upon your country, if you want to sleep in tranquillity, then wake from your slumber, and by helping the cause of commerce and manufacture, rouse your moribund country.

"Bishna Dut," 8th August 1877.

Adverting to the apprehension of the same paper, that Egypt will not be so well governed as Oude is at the present day, the writer denies

The extract is misleading. The whole tenor of the article is to find fault with the descriptions of English writers, who do not always give faithful representations of things. Special stress is laid

GOVERNMENT EXTRACTS.

that the latter country enjoys good government, and concludes the article by observing that the British rule is like the much-talked of (ladder) sweetmeat of Delhi, which has the double virtue of being cursed by him who eats it and longed for by him who has never tasted it. The people of India have now had a relish of this British Government and regret it, while the people of Egypt express a longing to taste its sweetness.

REMARKS.

laid upon the editor of the "Englishman" newspaper, as may be seen from the following extract translated from the article in question:—

"The editor of the 'Englishman' is known to be one of the best painters in Bengal. But it is to be regretted that he should show partiality, even though he knows how to paint a thing in its true colours. He characterizes the venomous indigo planters as a rich source (literally mine) of nectar, the oppressive administrator as the embodiment (literally repository) of justice, and the dazzling sunlike English administration as calm and sweet as the moon. Under such circumstances, who can get an insight into the true character of a man from the paintings of such a painter. Our readers may remember that in the last issue of our paper we said that Englishmen are greatly anxious to take possession of Egypt now under the government of the Sultan. European editors have almost made up their minds with reference to the annexation of that country. It only remains to decide whether it is to be reduced to subjection in the same way in which Oude was reduced, or Baroda brought under subjection. In connection with this, the 'Englishman' says that Egypt should be brought under direct British rule, in the same way in which Oudh was."

"Dacca Prokash," 2nd September 1877.

Who needs be told that by reason of this English administration, or contact with the British, most part of the people have become destitute, that the manufacturing class suffer extreme want, and that the weavers cannot even earn sufficient to provide themselves with their daily meals, though they work day and night. The country is being daily impoverished through this British enlightenment and British cunning.

These words occur in the course of a long article extending over five columns of the "Dacca Prokash," the object of the article being to show that Mr. Eden is wrong in thinking that the condition of the Bengal peasantry has improved. The portion of the article from which the extract is made is given below; who does not know that by the system of English administration in vogue, and by contact with Europeans, the vast majority of the people of this country have become destitute, the manufacturing classes suffer extreme want; the weavers, even by working day and night, cannot earn sufficient to provide themselves with their daily meals. The country is being daily impoverished through English civilization and English astuteness (not cunning, as in the Government extract, which again is italicised unnecessarily). Everybody's necessities and expenditure have greatly increased, and yet, at the same time, their income is not what it used to be. It has become very difficult for middle-class men to incur the expenses due to their station and position: and indeed it has become difficult with them to maintain and support their families. The majority of men having no other opening left to them are obliged to hanker after employment, yet in spite of their most strenuous efforts they are not often successful. In short the peasantry of this country have become so poor, have been reduced to a condition where they are dependent for their living, so to speak, upon their daily alms, that any ordinary contingency leads them to incur debt. If, over and above all this, a famine or some such calamity breaks out, then they are absolutely deprived of all means of dragging on their existence. At the present moment how many people die from the visitations of famine, but formerly the state of the country was quite different. In those days almost everybody had considerable stock on hand. If there was a bad harvest for a year or two, the people did not then, as is the case at present, die of starvation.

GOVERNMENT EXTRACTS.

"Bharat Mihir," 20th September 1877.

How often are we to write that the English are our benefactors? How often shall we vex the loyalty by a reference to everything that shows its sincerity? Before taking upon himself to reprove us, Mr. Eden should first set his own house in order. What heart will not be pained to see the spectacle of educated natives crying for want of food, while every month batches of Englishmen, fresh from England, are taking possession of all the appointments in the public service? Or what political economy is this, that would sanction the retention of highly paid

TRANSLATION of the whole ARTICLE.

"Bharat Mihir," 20th September 1877.

Our Grief.

The "Samaj Darpan" has taken leave for good. It was published for the last time on the 23rd Bhadra; it will not be published any more. We make a few extracts below, from what the editor said when he bade farewell.

"If to teach loyalty to the public be the object of the native newspapers, then they may as well not exist at all.

"We cannot say how far, with a pure heart, Mr. Eden or the 'Englishman' newspaper demands loyalty from us; we only know this much, that the

GOVERNMENT EXTRACTS.

Europeans in the service while famine and destitution raged in the land, and people groaned under the burden of taxation? Why should Moula Bux be hanged for an offence for which a Heenan receives only 18 months' imprisonment? Why should Surendra Nath be dismissed for a fault which was a hundreth part lighter than that for which a Jack or John receives promotion? That you should despise me as a worthless thing not to be touched, while I should worship you with flowers and sandal-wood, is a thing which nature never heard before.

TRANSLATION of the whole ARTICLE.

the English Government has been exceedingly beneficial to us, never did there exist in the country under any other government, such justice, such education, such peace; nay, even in the times of the Hindu Monarchs there was not such justice, such education, such tranquillity, throughout the land. But then we know this also, that although the country is sufficiently educated, its tranquillity is complete, yet its administration of justice is not perfect. We have many benefits yet to obtain from the English, we have often said so plainly, and have advised the natives of the country to agitate about this subject. It is for giving such advice that Mr. Eden and the English editors call us slanderers, or enemies of the Government, and threaten to gag our mouths."

If anybody says there is not the slightest dissatisfaction in this country, not a single man's face is sad, all are satisfied, all are happy, there is nothing to be said against the past acts of Government, nothing against its present acts, then it will be our duty to reprobate such a man as a liar, as one who has not given a faithful representation of the actual state of things; and such a man is no true friend of the English. What is the use of newspapers if they observe a certain state of feeling in the community, but represent quite a different state of feeling before the Government or the public at large. Would it not be a misnomer to call newspapers the organs of the public, if the journalist could not represent the grievances of the people in a free and unfettered manner? Is it necessary to repeat *ad nauseum* that the English are our benefactors? How often shall we abuse loyalty by reiterating on every occasion that we discuss public questions, that we are loyal? Let Mr. Eden reform his own house before taking upon himself to reprove us. What heart will not be pained to see the spectacle of educated natives crying for want of food, while every month batches of Englishmen, fresh from England, are taking possession of all the appointments in the public service? Or what political economy is this that would sanction the retention of highly-paid Europeans in the service, while famine and destitution raged in the land, and people groaned under the burden of taxation? Why should Moula Bux be hanged for an offence for which a Heenan receives only 18 months' imprisonment? Why should Surendra Nath be dismissed for a fault which was a hundreth part lighter than that for which a Jack or John receives promotion? That you should despise me as a worthless thing not to be touched, while I should worship you with flowers and sandal-wood, is a thing which nature never heard before. We are no boors, though we may be worthless in many respects; we can well appreciate the benefits we have received from Englishmen. Perhaps no conquering race have ever been so generous to a conquered people as our English rulers have been to the people of this country. But is that a reason why we should hold that they are impartial, that what they promise that they always fulfil? Are we to hold our tongues when Fullers maltreat us? Are we not to represent to the public when the interests of justice are interfered with? We give publicity to all this in the hope that Government on being informed of our grievances will redress them. If it were not that we were a subject race, such expression of our grievances would never have been considered as amounting to disloyalty. Having worshipped so long, in the depths of our hearts, the virtuous Victoria, we are at last told that we are disloyal. Mr. Eden has not done a meritorious act by causing pain to the hearts of so many people, and by reproving a whole country.

We are sorry that the "Samaj Darpan" has ceased to exist, because of the threat of Mr. Eden or that of the 'Englishman.' We are sorry also because we loved the "Samaj Darpan." When some one stops our utterance by force, then we may cease to exist, though it may be with reluctance and under the pressure of compulsion. But why should we abandon our sphere of action beforehand? We did not undertake the task of Vernacular Journalism in the hope of acquiring wealth or fame. Nor will it be a new source of grief to us, if, in consequence of any disaster overwhelming the Vernacular Press, this country should once again be enveloped in its pristine darkness.

We could have appreciated Mr. Eden's nobleness (of disposition) if, after reproving the Vernacular Newspapers, he had done something for their improvement. If he only chooses he can by various means secure the improvement of the Vernacular Newspapers. On the other hand, his glory would not be greatly increased if he aimed at the suppression of the Vernacular Journals, by insulting them and holding out threats to them. If he destroys one of the chief means for the improvement of the country, whose welfare has been placed in his keeping, history will record the fact in characters of black.

GOVERNMENT EXTRACTS.

"Soma Prokash," 24th September 1877.

"*The way to Gag the Native Newspapers.*"

Many cannot comprehend why Mr. Eden should have abused the native editors before a number of gentlemen who had been invited to Belvedere, while others think that his Honor has resolved to gag them. But how will he do this unless indeed he takes away the freedom of the whole newspaper press, which is by no means an easy task under the British Administration. We are almost sure that the Anglo-Indian Press would not tamely submit to any order emanating from him which interfered with their freedom, and consequently it will not do to pass one general order. It should be such as would not affect the Anglo-Indian Journals, while the liberty of the vernacular prints would alone be taken away. We do not, however, believe that the British Government will be so indiscreet as to enact such a one-sided law; and should the necessity of such a measure be pointed out, they would certainly, we believe, refuse to recognize it, on the ground that if there be any disloyalty in the native press, the sedition clauses of the penal code are sufficient to check it. But why resort to extreme measures at all, since the object aimed at can be secured by simpler means. These are, the authorities should cease to make any distinction between black and white, the native and foreigner, and the conqueror and conquered, and whether in the court, durbar, or the council, should always seek to regard all classes of the people with equal impartiality, enact equal laws, give them appointments of equal value according to merit and ability, and award condign punishment to high-handed Europeans, whether official or non-official. If these measures be adopted, Mr. Eden will see that the mouth of the native press will of itself be stopped. While Heenan has received only 18 months' imprisonment for committing murder, Janaki Nath Roy has been sentenced to three months' incarceration in gaol, and fined 20,000 rupees for perjury. In both cases the jury recommended the accused to mercy. We ask Mr. Eden to weigh both these sentences in the scales of justice, and say if they are right. Natives were occasionally led to expect that they should be appointed district judges. This subject has been allowed to drop through since Mr. Eden became Lieutenant Governor. A magistrate the other day assaulted an offending native, whose only fault was that he was washing his mouth when that officer passed by and did not make him salaams. What punishment was ever awarded to this magistrate, and how is it that he has been left in charge of a district?

So long as the authorities do not redress these wrongs, their utmost efforts to gag the native press will never be successful. Should they do this illegally and by force another mouth will forthwith be opened. In conclusion, we respectfully ask Mr. Eden not to be angry with us; we have but given him a bit of salutary advice, which, however, according to the poet, is scarcely agreeable.

TRANSLATION of the whole ARTICLE.

"Soma Prokash, 24th September, 1877."

"*The way to Gag the Native Newspapers.*"

Many cannot understand why Mr. Eden should have thought fit to abuse the native editors before a number of gentlemen who had been invited to Belvedere. But others think that his Honor has resolved to gag the vernacular newspapers, and this is but a prelude to that Act. We cannot, however, understand the meaning of this. How will he do this unless indeed he takes away the freedom of the whole newspaper press, which is by no means an easy task under the British Administration. We can clearly perceive that if Mr. Eden were to issue any order even partially restricting the freedom of the press, the editors of the Anglo-Indian papers would not tamely submit to such an order. Hence there would be a necessity to divide that order into two parts. By one the liberty of the Anglo-Indian journals will remain intact, by the other liberty of the vernacular journals would be taken away. We do not, however, believe that the British Government has become really so much degraded that it would enact such a one-sided law; and if such a law is asked for, they would certainly, we believe, question its necessity. If the vernacular press is seditious, there is already a law to repress it; there are courts of law. Let complaints be lodged against them in the regularly constituted courts of the land, and let their mouths be gagged there. If the British Government holds these views, it will be rather difficult for Mr. Eden to be successful in his efforts to gag the press, and he will be placed in a very awkward position. But in order to relieve Mr. Eden from any anxiety on this score, we propose pointing out to him an easy and beautiful means to gag the mouth of the Vernacular Press. Let him, with the other officers of Government, follow it, and he will attain his object without any difficulty. He will not expose himself to obloquy or ridicule, and yet he will secure that upon which he has set his heart. When there is such an easy means, why should he have recourse to more difficult methods? An author has remarked that if a disease which could be cured by bitter medicine could also be cured by crystal sugar, what patient is there who would not prefer the sugar to the bitter medicine? The easy means to which we have alluded are as follows:—The authorities should cease to make any distinction between black and white, the native and foreigner, and the conqeror and the conquered, and whether in the court, durbar, or the council, should always seek to regard all classes of the people with equal impartiality, enact equal laws, give them appointments of equal value, according to merit and ability, and award condign punishment to high-handed Europeans, whether official or non-official. If these measures be adopted, Mr. Eden will see that the mouth of the Native Press will of itself be stopped. Heenan was at night-time seen prowling about the house of another man. The servants, according to the order of the master of the house, went in pursuit of him. He shot one of the men dead. It was not the case that Heenan was not aware that a pistol-shot would kill the man. Nor was it necessary for Heenan to shoot down the man in self-defence, for the servants did not go to kill, but to seize him. If they meant to kill him they would have gone armed; and Govinda (the man who was murdered) would never

GOVERNMENT EXTRACTS. TRANSLATION of the whole ARTICLE.

never have caught Heenan by his legs to prevent him from running away. It was not that Heenan did not understand all this (and killed the man in sheer ignorance of his intentions). There was another serious fault of which he was guilty, namely, that he always walked about armed with a pistol. Govinda was surely not like a beast or a bird, an object of the chase, and yet Heenan felt no hesitation in killing him. For this serious crime he received only 18 months' imprisonment, while Janaki Nath Roy was sentenced to three months' imprisonment, and fined 20,000 rupees for giving false evidence, whether inadvertently or intentionally. In both cases the jury recommended the accused to mercy. We ask Mr. Eden to weigh both these sentences in the scales of justice, and say if they are right. Natives were occasionally led to expect that they would be appointed district judges. The subject has been allowed to drop through since Mr. Eden became Lieutenant Governor. A magistrate the other day assaulted an unoffending native, whose only fault was that he was washing his mouth when that officer passed by, and did not make him salaams. If the person thus assaulted had sufficient strength and courage, he would have turned round and attacked his assailant, and the spectators would, no doubt, have felt their curiosity amply satisfied. What punishment was ever awarded to this magistrate. And how is it that he has been left in charge of a district? So long as the authorities do not remedy these things their utmost efforts to gag the native press will never be successful. Should they do this illegally and by force, another mouth will forthwith be opened. In conclusion, we would respectfully ask Mr. Eden not to be angry with us. We have but given him a bit of salutary advice, which, however, according to the poet, is scarcely agreeable.

GOVERNMENT EXTRACTS.

"Sahachar," 2nd July 1877."

The "Sahachar," of the 2nd July, writes the following in the course of an editorial headed, "The Strength and Duty of England":—There are many points of resemblance noticeable between England and Carthage of the ancient times. In wealth, naval and commercial supremacy, and in military skill, both are alike. Carthage fell, and the causes which brought about her fall are in full operation in England at the present day. The fall of Carthage was due to her fighting with mercenary troops, and the existence of fierce factions among the leaders of her people. Does not England present the same spectacle to-day? She is, like Carthage, the home of liberty, and, like her, she is an eye-sore to all despotic governments. The supremacy of England in naval warfare is, however, now a matter of question; while it is almost certain that on land she is no match for the army of any of the great powers of Europe. The present is a critical time for her, possessed as she is of influence, but without adequate resources of war.

REMARKS and TRANSLATION of the PASSAGE in the ARTICLE.

The following passage occurs in the very article from which the extract has been made:—

It is not because we are the subjects of England that we desire to see her great and powerful. Read the annals of the human race. No age, no country, has ever witnessed any system of administration or government like that of the British. The downfall of the British Empire will be the precursor of many evils to the human race.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

APPENDIX to Petition from Inhabitants of Calcutta and its Vicinity, relating to the Vernacular Press Act.

(*Sir Charles Forster.*)

Ordered, by The House of Commons, *to be Printed,*
10 *July* 1878.

Under 1 *oz.*

EAST INDIA (HOME ACCOUNTS).

HOME ACCOUNTS

OF THE

GOVERNMENT OF INDIA.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

Ordered, by The House of Commons, *to be Printed,* 16 *May* 1878.

LIST.

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1876 to 31st March 1877 - - - - - p. 2

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury of the Government of India, from 1st April 1877 to 31st March 1878 - - - - p. 22

No. 3.—An Account of the Debts and Credits in England of the Government of India, on 31st March 1878 - - - - - - - - - - - - p. 38

No. 4.—A List of the Establishment of the Secretary of State in Council of India, and the Salaries and Allowances payable in respect thereof, on 31st March 1878 - - p. 40

No. 5.—An Account of New or Increased Salaries, Establishments, or Pensions, granted or created in Great Britain, between 1st April 1877 and 31st March 1878 - - - - p. 41

No. 6.—Allowances, Compensations, and Superannuations, granted between 1st April 1877 and 31st March 1878, under Act 21 & 22 Vict. c. 106 - - - - - - - p. 43

No. 7.—Compensations granted to the Families of Deceased Officers of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1877 and 31st March 1878, under Act 3 & 4 Will. 4, c. 85 - - - - - - - - - p. 43

No. 8.—Capital and Revenue Accounts of the Indo-European Telegraph, to 31st March 1877, p. 43

No. 9.—Account of the Receipts and Disbursements of the Indian Troop Service during the Year ended 31st March 1877 - - - - - - - - - - - - p. 48

No. 10.—Statement showing the Net Expenditure incurred on account of the Royal Indian Engineering College during the Year ended 31st March 1877 - - - - p. 54

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of India for the Year 1876–77 - - - - p. 55

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of India for the Year 1877–78 - - p. 61

India Office,
13 May 1878.

LOUIS MALLET,
Under Secretary of State.

No. 1. - - - - - - - - -

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASUR

RECEIPTS.

	£.	s.	d.	£.	s.	d.	£.	s.	d.
Balance on the 1st April 1876 - - - -							919,898	16	6
REVENUE, ORDINARY:									
MINT:									
Proceeds of Sales of Indian Coins sent to this Country for Assay - -				26	5	6			
TELEGRAPH:									
Indo-European Telegraph - - - - - - - - - -				14,765	15	2			
MARINE:									
Refund of overpayment in the year 1875-76 in respect of Stores for India -				12	16	9			
INTEREST:	£.	s.	d.						
Interest realised from investment of Cash Balance -	9,129	19	9						
Interest accrued due on East India Bonds and India Debentures at the time of sale - - - - -	15,185	7	9						
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - -	1,962	15	6						
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - - -	12	18	2						
				26,291	1	2			
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:									
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c. - - - - - - - -	12,050	2	8						
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:	£.	s.	d.						
Bengal Civil Service Annuity Fund	1,656	10	7						
Bengal Military Orphan Society -	19,214	12	9						
Bengal Military Fund - - -	30,410	15	9						
Madras - ditto - - -	18,171	18	6						
Bombay - ditto - - -	10,609	2	3						
Indian Navy Fund - - -	1,889	6	1						
Bengal Medical Retiring Fund -	166	2	–						
Madras Medical Fund - - -	279	12	–						
Bombay Medical Retiring Fund -	202	13	–						
	82,600	12	11						
				94,650	15	7			
MISCELLANEOUS:									
Repayment by the Imperial Government of one moiety of the expenses attending the Special Mission to Seistan - - - - - - - - - - -	12,692	12	10						
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - -	8,870	1	2						
Recoveries on account of detention of Lighters - -	201	17	6						
Sale proceeds of Stores salved *ex* "Dhoolia," "St. Malo," and "City of Halifax" - - - - - -	1,946	1	3						
Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India	750	–	–						
Conscience Money - - - - - - - -	500	–	–						
Carried forward - - - £.	24,960	12	9	135,746	14	2	919,898	16	

- - - - - - - - - No. 1.

of the GOVERNMENT of *India*, from 1st April 1876 to 31st March 1877.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£. s. d.	£. s. d.	£. s. d.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India - - -	575 12 2		
Stores for India: For use in the Revenue Survey, &c. -	1,916 – 4		
		2,491 12 6	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c. - - - - - - -	1,881 1 11		
Stores for India: Tools, &c. - - - - -	117 7 11		
		1,998 9 10	
EXCISE ON SPIRITS AND DRUGS—Stores for India: Hydrometers, &c. - -		64 1 8	
CUSTOMS—Stores for India: Books, &c. - - - - - - - -		10 15 8	
SALT—Stores for India: Wire Rope for use in the Mayo Salt Mines - -		3,051 4 11	
OPIUM—Stores for India: Bottles for the Benares Opium Agency - - -		2 13 6	
STAMPS—Stores for India - - - - - - - - - - - -		25,129 19 5	
MINT:			
Cost of Assay of Indian Coins, and passage to India of a Mint Engineer - - - - - - - -	124 12 6		
Stores for India - - - - - - - - -	39,604 15 –		
		39,729 7 6	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - -	62,170 – –		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad - - - - - - - -	3,600 – –		
Compensation awarded on recovery of Stamps saved from the wreck of the "Dhoolia" - - - - - -	12 16 8		
	65,782 16 8		
Stores for India - - - - - - - - -	9,823 – 9		
		75,605 17 5	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - -	12,820 3 4		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39) - -	18,027 – –		
Indian Telegraph Department: Absentee Allowances -	6,743 10 7		
Ditto: Pay and Travelling Expenses of the Director General while on special duty, cost of re-galvanizing Telegraph Wire, share of Expenses of International Telegraph Office at Berne, &c. - - - - -	2,643 – 10		
	40,233 14 9		
Telegraph Lines in India—Stores for India - - -	61,446 16 8		
		101,680 11 5	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing - - - - - - - -		21,067 2 –	
			270,831 15 10

CHARGES ON THE REVENUE OF INDIA:

	£. s. d.	£. s. d.	£. s. d.
INTEREST ON DEBT:			
Interest on Loans contracted in England:			
East India Bonds - - -	179,868 – –		
India Debentures - - -	284,000 – –		
India 5 per Cent. Stock - -	860,000 – –		
India 4 per Cent. Stock - -	943,182 12 8		
Temporary Loan - - -	4,931 10 –		
Outstanding Dividend on East India Stock - - - - - -	12 11 7		
	2,271,994 14 3		
Dividends on the Indian Transfer Loan - - -	44,968 8 4		
		2,316,963 2 7	
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India - - - - - - - - -		601 16 4	
Carried forward - - - £.		2,317,564 18 11	270,831 15 10

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	24,960 12 9	135,746 14 2	919,898 16 6
Receipts—continued.			
Revenue, Ordinary—continued.			
Miscellaneous—continued.			
Sale proceeds of Books, Maps, and unserviceable Stores, and receipts on sundry accounts - - - - -	743 17 4		
Proceeds of sale of Chinchona Bark - - - -	9,603 18 4		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon -	448 6 3		
Receipts in respect of the India Museum, for Admissions, Sale of Guide-books, &c. - - - - - -	4,199 19 8		
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office - - - - - - - - -	740 – 6		
Refund in respect of a Civil Absentee Allowance, and a small sum over-issued in the year 1875–76 - -	50 4 –		
Royal India Lunatic Asylum, Ealing: £. s. d.			
Pay, Pensions, &c. of Inmates appropriated to their maintenance - - 1,454 – 11			
Sale of Farm Produce, &c. - - 90 12 2			
	1,544 13 1		
		42,291 11 11	
Army:			
Amount recovered from the War Office in respect of Pensions granted subsequently to the cessation of the Capitation Rate, to Soldiers for service in India, and paid to Imperial Revenues, those pensions having been subsequently capitalised from the date of grant - -	9,910 16 4		
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment - - - - - - -	5,819 – 7		
Proceeds of Sales of unserviceable Military Stores, &c. -	5,910 5 8		
Value of Stores returned to Woolwich on completion of the inquiry by the late Special Committee on Field Artillery for India, Discharge Purchase Money, &c. -	236 1 –		
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - -	18,288 12 5		
Passage of Officers and Troops: Retrenchments on account of Messing, &c. - - - - - - -	314 18 5		
Refund of overpayments in the year 1875–76 in respect of Stores for India, Furlough Pay, &c. - - -	343 – 2		
Indian Service Family Pension Fund - - -	1,710 5 3		
		42,532 19 10	
Public Works:			
Royal Indian Engineering College:			
Fees from Students - - - - - -	16,335 10 –		
Sale of Provisions, Farm Produce, &c. - -	858 6 8		
		17,193 16 8	
Carried forward - - - £.		237,765 2 7	919,898

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued*.

	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -			2,317,564 18 11	270,831 15 10
DISBURSEMENTS—*continued*.				
CHARGES ON THE REVENUE OF INDIA—*continued*.				
ADMINISTRATION:				
England:				
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board - - -	134,906 9 7			
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - -	4,650 16 –			
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - -	24,103 9 1			
Expenses attending the Extension of the India Store Depôt - - - -	1,339 6 9			
Law Charges - - - - - -	2,520 3 6			
Bank of England and Bank of Ireland for Management of Debt - - -	20,888 6 6			
Postage of Despatches to and from India	10,688 1 1			
Cost of fitting up for Office purposes the rooms formerly occupied by the India Museum - - - - -	2,412 5 –			
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges - - - - -	17,444 17 7			
		218,953 15 1		
India:				
Passage and Outfit of a Member of the Council of the Governor General -	1,200 – –			
Balance of Expenses attending the deputation of Sir Louis Mallet, C.B., to India - - - - - - -	1,000 – –			
Pay of Surgeon in attendance on the Earl of Northbrook - - -	63 18 4			
Books and Newspapers supplied to India, not invoiced as Stores - -	2,205 – 6			
		4,468 18 10		
		223,422 13 11		
Stores for India - - - - - - - - -		589 9 8		
			224,012 3 7	
MINOR DEPARTMENTS:				
India Museum and Department of the Reporter on the Products of India: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - -		12,170 18 2		
Freight back to India of goods exhibited at the Vienna Exhibition of 1873 and the International Exhibition in London - - - - - - - - -		193 2 4		
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - -		1,416 13 1		
Expenses of Survey and other Maps and Charts relating to India - - - - - - - - - -		858 2 4		
Freight from India of Iron and Coal, and cost of Experiments therewith - - - - - - - -		555 8 5		
Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India" -		3,099 5 2		
Expenses connected with new Work on the Textile Manufactures of India, subscribed for by Chambers of Commerce, &c., in England - - - - -		1,039 5 1		
Carried forward - - - £.		19,332 14 7	2,541,577 2 6	270,831 15 10

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	237,765	2	7	919,898	16	6
Receipts—*continued.*						
Carried forward - - - £.	237,765	2	7	919,898	16	6

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	19,332 14 7	2,541,577 2 6	270,831 15 10
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
MINOR DEPARTMENTS—*continued.*			
Cost of procuring Seeds of the "Hevea elastica," freight to India, &c. - - - - - - - - -	1,305 4 2		
Expenses attending the preparation of Work on the Fishes of India - - - - - - - - -	1,261 9 2		
Expenses attending the printing of the "Adi Granth" -	430 – –		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - -	3,207 9 9		
	25,536 17 8		
Stores for India - - - - - - - - -	12,075 13 9		
		37,612 11 5	
LAW AND JUSTICE:			
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - -	800 – –		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - - - - - - - -	150 – –		
Maintenance in Tasmania of Convicts transported from India - - - - - - - - - - -	146 4 8		
	1,096 4 8		
Stores for India: Books, Iron Safes, &c. - - -	477 15 3		
		1,573 19 11	
MARINE:			
Pensions and Retired Allowances - - - - -	45,599 18 9		
Furlough and Absentee Allowances - - - - -	958 16 7		
Commutation of Pensions of Officers of the late Indian Navy - - - - - - - - - - -	2,579 11 7		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - -	63,462 6 10		
Pay and Passages to India of Naval Officers, Officers of the Marine Survey Department, &c. - - - -	774 17 7		
	113,375 11 4		
Stores for India, including Payments on account of Steam and other Vessels - - - - - - - - -	67,220 5 7		
		180,595 16 11	
EDUCATION:			
Passage and Outfit of Educational Officers on appointment - - -		610 – –	
ECCLESIASTICAL:			
Passage and Outfit of the Bishops of Calcutta and Bombay, and of Chaplains on appointment - - - -	2,450 – –		
Stores for India: Altar Cloths, Bibles, &c. - - -	289 15 1		
		2,739 15 1	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding - - -	8,484 14 9		
Stores for India - - - - - - - - -	185,139 10 8		
		193,624 5 5	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - -	12,000 – –		
Expenses attending the Visit of Sir Salar Jung to this country, Pay and Contingent Expenses of Officers in Political Employ, Purchase of Presents, &c. - -	2,289 19 8		
	14,289 19 8		
Stores for India: For Presents to Native Chiefs, &c. -	394 4 8		
		14,684 4 4	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Pensions and Retired Allowances - - - - -	203,749 4 9		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company -	7,334 3 7		
Poplar Fund Pensions - - - - - - -	629 12 10		
Annuities of the Madras Civil Funds of 1800 and 1814 -	1,484 7 8		
Annual Donation to the Bengal Civil Fund - - -	2,500 – –		
Carried forward - - - £.	215,697 8 10	2,973,017 15 7	270,831 15 10

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	237,765	2	7	919,898	16	6

Receipts—*continued.*

Carried forward - - - £.	237,765	2	7	919,898	16	6

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	215,697 8 10	2,973,017 15 7	270,831 15 10
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES—*continued.*			
Gratuities - - - - - - - - - - -	165 - -		
Grant to the Widow of an Officer in the Public Works Department, in consideration of her husband's exceptional services and premature death - - -	750 - -		
Gratuities granted on retirement to Members of the Uncovenanted Service of India not entitled to Pensions -	1,128 17 1		
Relief to distressed Natives of India - - - - -	264 14 11		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - - - - - - - -	355 - -		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
Bengal Civil Service Annuity Fund 192,070 10 3			
Madras Civil Service - ditto - 96,993 15 11			
Annuity Branch of the Bombay Civil Fund - - - - 55,208 16 7			
Bengal Military Orphan Society - 58,857 10 5			
Bengal Military Fund - - 171,061 4 1			
Madras - ditto - - - 166,821 11 3			
Bombay - ditto - - - 114,296 7 5			
Indian Navy Fund - - - 10,229 17 1			
Bengal Medical Retiring Fund - 46,074 3 11			
Madras Medical Fund - - 79,238 12 3			
Bombay Medical Retiring Fund - 11,349 5 8			
	1,002,201 14 10		
		1,220,562 15 8	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - -	14,589 2 8		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses - - - - -	6,773 17 4		
Maintenance of Lunatics, elsewhere than in the Royal India Lunatic Asylum, passage of Civil Lunatics from India, &c. - - - - - - - - -	837 4 -		
Books relating to India - - - - - - - -	779 18 6		
Subscription to the Royal Asiatic Society - - -	210 - -		
Cost of Insignia of the Order of the Star of India, &c. -	3,072 1 8		
Miscellaneous Charges on Stores for India that cannot be distributed under the several Services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - - - - - -	3,819 15 6		
Proportion of Salvage Expenses of the "St. Malo," and General Average on Stores per "City of Halifax," "Duke of Buccleuch," and other Ships - - -	7,417 5 11		
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - -	6,230 4 8		
Salary of British Delegate to the Egyptian Board of Health, from January 1874 to March 1876, and contingent Expenses of the Agent to the Government of India in Egypt - - - - - - - -	244 1 7		
Moiety of cost of a Tablet to be placed in St. Mary's Church, Fort St. George, in memory of the late Lord Hobart - - - - - - - - - -	175 - -		
Composition in lieu of Stamp Duty on India Bonds and Debentures - - - - - - - - -	300 - -		
Return passage to India of two Natives of that country, on completion of a course of Study in England - -	250 - -		
Stamps on Bills of Exchange drawn on India, &c. -	175 3 7		
		44,873 15 5	
Carried forward - - - £.		4,238,454 6 8	270,831 15 10

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - - -	237,765	2	7	919,898	16	6
RECEIPTS—*continued.*						
Carried forward - - - £.	237,765	2	7	919,898	16	6

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

							£.	s.	d.	£.	s
Brought forward - - -							4,238,454	6	8	270,831	1[illegible]
DISBURSEMENTS—*continued.*											
CHARGES ON THE REVENUE OF INDIA—*continued.*											
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:				£.	s.	d.					
Covenanted Civil Service - - - - - - - - -				96,514	4	5					
Uncovenanted Service - - - - - - - - -				41,738	11	3					
Military Officers in Civil employ - - - - - - -				96,959	13	2					
							235,212	8	10		
ARMY:											
Effective:	£.	s.	d.								
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in the year 1876-77, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - -	400,000	–	–								
Furlough Allowances of Officers of the Indian Service - - - - - - - -	209,702	12	5								
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - -	128,730	7	9								
Advances to Regiments proceeding to India -	13,030	12	5								
Pay and Allowances during Voyage, of Regiments returning from India - - -	8,787	9	1								
Indian Troop Service - - - - - -	322,725	15	9								
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - -	13,030	1	9								
Repayment to the Admiralty of Expenses attending the conveyance of Native Regiments from Singapore to Cannanore - - -	3,434	10	–								
Purchase of Stallions - - - - - -	15,741	14	1								
Cost of Medals - - - - - - -	5	4	9								
Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - -	1,650	–	–								
Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c. -	9,651	2	11								
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - -	932	–	3								
Freight from India of unserviceable Military Stores, &c. - - - - - - -	549	13	8								
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - - - - - -	358	6	6								
Pay, Passage, &c., of Native Officers in attendance on His Royal Highness the Prince of Wales, and their servants - - -	1,086	18	11								
Pay and Expenses of Military Officers on special duty in connection with Ordnance Stores; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - - - - - -	1,307	12	3								
	1,130,724	2	6								
Stores for India - - - - - - -	1,129,039	12	3								
				2,259,763	14	9					
Carried forward - - - £.				2,259,763	14	9	4,473,666	15	6	270,831	1

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£.	s.	d.	£.	s.	d.
Brought forward - - -	237,765	2	7	919,898	16	6
RECEIPTS—*continued.*						
Carried forward - - - £.	237,765	2	7	919,898	16	6

The Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

		£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		2,259,763 14 9	4,473,666 15 6	270,831 15 10
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ARMY—*continued.*				
Non-Effective:	£. s. d.			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India:				
Balance on account of 1873-74 - - - £. 68,329 s. 19 d. 9				
On account of the year 1876-77 - - - 300,000 - -	368,329 19 9			
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - -	983,488 12 11			
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance -	123,006 - -			
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army - - - - - -	100,000 - -			
Lord Clive's Fund: Pensions - - -	107,112 1 7			
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - -	1,536 - -			
Indian Service Family Pension Fund - -	772 1 7			
Gratuity, equal to value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his retirement from the Service - - - - - - -	912 10 -	1,685,157 5 10	3,944,921 - 7	
PUBLIC WORKS, ORDINARY:				
Royal Indian Engineering College:				
Cost of Furniture - - - - - -	17 18 9			
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses - - - -	23,677 11 4	23,695 10 1		
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c.		3,427 19 9		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - -		28,561 14 5		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - -		27,466 12 3		
Passages to and from India and issues of Pay, &c., of Officers and others employed in the Public Works Department in India -		568 4 10		
		83,720 1 4		
Stores for India - - - - - - - - - - -		7,200 7 5	90,920 8 9	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:				
Stores for India: Tools for use on Famine Relief Works - - - - - -			503 13 9	8,510,011 18 7
EXPENDITURE, ORDINARY, carried forward - - - £.				8,780,843 14 5

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

	£. s. d.	£. s. d.
RECEIPTS—*continued.* Brought forward - - -	237,765 2 7	919,898 16 6
REVENUE, ORDINARY - - -		237,765 2 7
REVENUE FROM PRODUCTIVE PUBLIC WORKS:		
IRRIGATION:		
Rent, &c. of Houses acquired from the East India Irrigation and Canal Company - -		351 7 11
DEBT INCURRED:	£. s. d.	
India 4 per Cent. Stock sold - - - - - - - - - -	4,000,000 - -	
India 4 per Cent. Debentures sold - - - - - - - -	100,000 - -	
East India Bonds sold - - - - - - - - - -	1,500,000 - -	
Temporary Loan on security of an East India Bond - - - - -	500,000 - -	6,100,000 - -
DEPOSITS:		
Premium realised by the sale of 4,000,000 *l.* India 4 per Cent. Stock - -	86,230 19 6	
Premium realised by the sale of 1,000,000 *l.* India 4 per Cent. Debentures -	312 10 -	
Premium realised by the sale of 1,500,000 *l.* East India Bonds - - -	29,625 - -	116,168 9 6
REPAYMENT OF ADVANCES:		
In repayment of Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - -	2,400 3 3	
In repayment of Disbursements in England in connection with the Visit of His Royal Highness the Prince of Wales to India - - - - -	295 6 3	2,695 9 6
Carried forward - - - £.		7,376,879 6 -

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued.*

	£.	s.	d.
Brought forward - - -	8,780,843	14	5

DISBURSEMENTS—*continued.*

CHARGES ON THE REVENUE OF INDIA—*continued.*

EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):

	£.	s.	d.	£.	s.	d.	
GUARANTEED RAILWAYS—INTEREST:							
Bombay, Baroda, and Central India Railway Company	386,432	7	10				
Eastern Bengal Railway Company - - - -	139,130	18	4				
East Indian Railway Company - - - - -	1,479,615	18	10				
Great Indian Peninsula Railway Company - -	1,135,798	16	6				
Madras Railway Company - - - - -	509,159	3	11				
Oude and Rohilkund Railway Company - - -	258,149	5	–				
Scinde, Punjab, and Delhi Railway Company - -	551,419	–	–				
South Indian Railway Company - - - -	177,062	9	6				
				4,636,767	19	11	
GUARANTEED IRRIGATION WORKS—INTEREST:							
Madras Irrigation and Canal Company - - - - - - -				49,983	6	–	
IRRIGATION—WORKING AND MAINTENANCE:				4,686,751	5	11	
Ground Rent, Insurance, and Taxes, in respect of Houses acquired from the East India Irrigation and Canal Company - - - - -				167	10	9	
							4,686,918 16 8
							13,467,762 11 1

DEBT DISCHARGED:

Repayment of Temporary Loan - - - - - - - - - - - - -	500,000	–	–

PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:

	Stores.			Other Charges.					
	£.	s.	d.	£.	s.	d.	£.	s.	d.
State Railways - - - -	605,372	12	–	10,746	–	3	616,118	12	3
Irrigation Works - - - -	3,095	14	4	-		-	3,095	14	4
£.	608,468	6	4	10,746	–	3			
									619,214 6 7

ADVANCES REPAYABLE:

For purchase of Malt Liquor, &c. on behalf of the Imperial Government - - - -	3,941	15	7
Carried forward - - - £.	14,590,918	13	3

No. 1.—An Account of the Receipts and Disbursements of the Home Treasury

				£.	s.	d.
			Brought forward - - -				7,376,879	6	-
Receipts—*continued.*									
GUARANTEED RAILWAY COMPANIES:									
On account of Capital, under their respective Deeds of Contract:									
Eastern Bengal Railway Company - - - - -				436,800	-	-			
East Indian Railway Company - - - - - -				54,815	11	4			
Great Indian Peninsula Railway Company - - -				360,690	-	-			
Madras Railway Company - - - - - - -				3,170	-	-			
South Indian Railway Company - - - - -				15,000	-	-			
							870,475	11	4
On account of Transfer Fees, Recoveries on account of Insurance, &c.:									
Bombay, Baroda, and Central India Railway Company -				2,336	17	-			
Eastern Bengal Railway Company - - - - -				47	2	6			
East Indian Railway Company - - - - -				843	10	4			
Great Indian Peninsula Railway Company - - -				9,655	13	8			
Madras Railway Company - - - - - -				1,073	17	-			
Oude and Rohilkund Railway Company - - -				119	15	9			
Scinde, Punjab, and Delhi Railway Company - -				330	17	3			
South Indian Railway Company - - - - -				4,811	4	10			
							19,218	18	4
									889,694	9	8
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:									
Repayments by Her Majesty's Treasury and other Public Departments:				£.	s.	d.			
Of Advances in India on account of the Emigration of Coolies				33,367	-	-			
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - - - - - - - - -				3,875	5	10			
Of Pensions paid in India to Out-pensioners of Chelsea Hospital - - - - - - - - - -				11,043	5	-			
Of Supplies to Her Majesty's Ships on the East India Station - - - - - - - - - -				16,097	-	3			
Of Arrears due in respect of the Zanzibar Consulate Expenses and the Muscat Subsidy - - - - -				33,300	-	-			
Of Compensation made to Owners in respect of slave dhows destroyed by Her Majesty's ship "Thetis" - - -				11,200	-	-			
Of Expenses incurred in British Burmah in connection with Mr. Grosvenor's Mission to Yunnan - - -				7,431	19	2			
Of sundry Advances made in India on behalf of the Imperial Government - - - - - - - -				14,395	14	11			
Of Disbursements in India on account of the Abyssinian Expedition - - - - - - - - -				500	-	-			
							131,710	5	2
Miscellaneous Receipts - - - - - - - - - - - -							9,900	7	-
Bills of Exchange on India - - - - - - - - - - -							12,695,799	9	3
									12,837,410	1	5
								£.	21,103,983	17	1

India Office, 21 December 1877.

India Audit Office,
6 May 1878.

I certify that this Account has been examined under my directions; and that,

of the Government of *India*, from 1st April 1876 to 31st March 1877—*continued*.

	£.	s.	d.	£.	s.	d.
				Brought forward - - -	14,590,918	13	3
DISBURSEMENTS—*continued*.						
GUARANTEED RAILWAY COMPANIES:						
On account of Stores, Establishment Charges, &c.; and for discharge of Debentures:						
Bombay, Baroda, and Central India Railway Company - - - -	139,455	17	3			
Eastern Bengal Railway Company - - - - - - - - -	42,066	9	7			
East Indian Railway Company - - - - - - - - -	318,258	13	10			
Great Indian Peninsula Railway Company - - - - - - -	1,418,933	1	2			
Madras Railway Company - - - - - - - - - -	140,457	9	4			
Oude and Rohilkund Railway Company - - - - - - -	157,253	6	4			
Scinde, Punjab, and Delhi Railway Company - - - - - -	69,990	13	–			
South Indian Railway Company - - - - - - - - -	156,517	1	9			
				2,442,932	12	3
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:						
Advances on account of the Bengal, Madras, and Bombay Civil Funds - -	158,000	–	–			
Her Majesty's Postmaster General, on account of Postage collected in India -	41,950	10	5			
Ditto - - ditto - - on account of Sums received in India for Money Orders - - - - - - - -	49,895	15	7			
Family Remittances, Remittances by Administrators General, &c. - - -	612,356	9	9			
Miscellaneous Payments to be brought to charge or recovered in India - -	231,010	9	6			
Copper supplied to the Calcutta Mint for Coinage purposes - - - - -	106,755	5	10			
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - -	156,196	19	8			
				1,356,165	10	9
TOTAL DISBURSEMENTS - - - £.				18,390,016	16	3
BALANCE on the 31st March 1877, including Sums in the hands of Sub-Accountants - -				2,713,967	–	10
£.				21,103,983	17	1

Thos. W. Keith, Accountant.

subject to the observations contained in the annexed Report, it is correct.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR upon the INDIAN HOME ACCOUNTS from 1st April 1876 to 31st March 1877, prepared and submitted to Parliament and the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

1. IN my Report on the account for the year 1875-76, I stated that the whole of the surcharges remaining due on the previous account, amounting to 53 *l.* 5 *s.* 6*d.*, had been adjusted, with the exception of a sum of 2 *l.* 19 *s.*; this sum has now been duly accounted for. I also remarked that no voucher had been produced in support of a sum of 50 *l.* which had been outstanding for upwards of three years; the necessary voucher having been subsequently transmitted, I am now enabled to pass the sum in question.

2. The surcharges which were due on the close of the account for the year 1874-75 have also been adjusted.

3. In my Report for last year, under the head of "Receipts," I stated that no documents having been furnished in support of the receipt of 4,541 *l.* 10 *s.* 3 *d.* on account of sale proceeds of Chinchona Bark, I was unable to certify to its correctness. The necessary documents having now been supplied, I have no further observations to offer.

4. On the payment side of the account I was compelled to disallow two sums of 72 *l.* and 6 *l.* for want of authority; having received the authorities required, I am now in a position to pass these two sums.

5. Under the head of "Army Effective," "Furlough Allowances," the sum of 428 *l.* 9 *s.* 7 *d.* was disallowed. Of this amount 369 *l.* 18 *s.* 9 *d.* has been recovered, leaving 58 *l.* 10 *s.* 10 *d.* to be hereafter adjusted.

I will now offer a few observations on questions which have arisen on the examination of the accounts for the year 1876-77:—

RECEIPTS.

MISCELLANEOUS.

6. Sale proceeds of books, maps, and unserviceable stores, and receipts on sundry accounts - - - - - - - - - - - - - - £. 743. 17 *s.* 4 *d.*

In addition to this sum there remains an amount of 4 *l.* 15 *s.*, which, not having been accounted for, must be surcharged.

ARMY.

7. Indian Troop Service: Receipts from the Admiralty, retrenchments on account of messing, &c. - - - - - - - - - - - - £. 18,288. 12 *s.* 5 *d.*

The sum of 16 *l.* 12 *s.* 6 *d.* must be surcharged, being the amount due on this account.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

8. Repayments by the Treasury and other Public Departments - £. 16,097. 0 *s.* 3 *d.*

£. 3. 16 *s.* 1 *d.*, the amount of a bill short drawn on the Accountant General of the Navy, must be surcharged.

PAYMENTS.

POST OFFICE.

9. Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - - £. 62,170.

Of this sum, expended for Post Office services, 6,170 *l.* was the balance of the account for the year 1874-75; the remaining sum, 56,000 *l.*, is an advance for the year 1876-77.

With

With reference to the hope expressed in my previous reports respecting the earlier examination of the Post Office Accounts, a letter has been received from Mr. Blackwood, dated 11th March 1878, in which he states:—

1st. "That it was not until 24th November last that the Indian Postage Accounts for "the nine months ended 31st March 1877 were received from India, although they should "have been furnished month by month.

2nd. "In the course of examining these accounts it is found that Mr. Monteath had "caused them to be prepared on a different principle from that which was agreed upon, "and it will consequently be a work of considerable time and labour to adjust them."

Owing to the above-mentioned causes, the account for the year 1876–77 has not yet been submitted to me for examination.

Administration.

10. Store Department: Wages of labourers, cartage, &c., &c. - £. 24,103. 9 *s.* 1 *d.*

It would appear that two sums of 3 *l.* 3 *s.* each are due by two contractors; consequently the sum of 6 *l.* 6 *s.* must be surcharged.

Minor Departments.

11. Freight from India of iron and coal, and cost of experiments therewith - - - - - - - - - - - - - - £. 555. 8 *s.* 5 *d.*

A question has been raised as to the disposal of the iron and coal, but no information has as yet been afforded to me.

Miscellaneous.

12. Cost of Insignia of the Order of the Star of India, &c. - - £. 3,072. 1 *s.* 8 *d.*

Certain mantles having been purchased at a cost of 181 *l.* 14 *s.*, a question has been raised as to whether the Knights who received them are chargeable for their cost, and the subject is still under consideration.

13. Miscellaneous charges on stores for India that cannot be distributed under the several services to which the stores are chargeable - - - - £. 3,819. 15 *s.* 6 *d.*

On the examination of this account it appears that a payment was made for storage of malt liquor; I caused an inquiry to be instituted as to the reason of this payment, but to this inquiry I have received no answer.

Army—Effective.

14. Furlough allowances of officers of British regiments serving in India, and pay of Colonels Commandant of Artillery - - - - - - - £. 128,730. 7 *s.* 9 *d.*

Of this amount 377 *l.* 11 *s.* 9 *d.* has been overpaid, and must consequently be disallowed.

15. Indian Troop Service - - - - - - - - - £. 322,725. 15 *s.* 9 *d.*

In the previous Report it was stated that, pending the settlement of a point of some importance, I was unable to certify to the correctness of the account; for the same reason I am as yet unable to give a certificate.

16. Stores for India - - - - - - - - - £. 1,129,039. 12 *s.* 3 *d.*

£. 3. 10 *s.* 3 *d.* has been overpaid, and must be disallowed.

PUBLIC WORKS—ORDINARY.

17. Royal Indian Engineering College : Salaries of President, Professors, &c. £. 23,677. 11 *s.* 4 *d.*

The sum of 3 *l.* 12 *s.* 2 *d.* has been overpaid on account of the salary of the chaplain, and must be disallowed.

PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE.

18. State railways, general charges - - - - - - £. 10,746. 0 *s.* 3 *d.*

Overpayments to the amount of 10 *l.* 10 *s.* 6 *d.* have been made on this account, and must be disallowed.

REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA.

19. Family remittances, remittances by administrators-general, &c., £. 612,356. 9 *s.* 9 *d.*

An overpayment amounting to 12 *l.* 4 *s.* 6 *d.* has been made, and must be disallowed.

20. Miscellaneous payments to be brought to charge or recovered in India, £. 231,010. 9 *s.* 6 *d.*

The sum of 10 *s.* overpaid must be disallowed.

It will be seen on reference to the account that the balance on 31st March 1877 was 2,713,967 *l.* 0 *s.* 10 *d.*, but this amount should be increased by the addition of the following sums :—

	£.	*s.*	*d.*
Surcharges - - - - - - - - - -	31	9	7
Over-payments - - - - - - - - -	466	10	–
£.	497	19	7

The balance on the account will therefore be 2,714,465 *l.* 0 *s.* 5 *d.*

India Audit Office,
6 May 1878.

Walter Carew Cocks, Auditor.

REPORT of the AUDITOR of the INDIAN HOME ACCOUNTS on the STORES purchased between 1st April 1876 and 31st March 1877, prepared and submitted to Parliament, and to the Secretary of State in Council, in pursuance of Section 52 of 21 & 22 Vict. c. 106.

I HAVE to report that the whole of the returned packing accounts have not been received, and I am therefore unable to certify to the correctness of the account.

India Audit Office,
6 May 1878.

Walter Carew Cocks, Auditor.

No. 2. - - - - - - - - -

AN ESTIMATED ACCOUNT of the RECEIPTS and DISBURSEMENTS of the HOME TREASURY

RECEIPTS.

	£.	£.	£.
Balance on the 1st April 1877 - - - -			2,713,967
REVENUE, ORDINARY:			
FOREST:			
Amount received from the Admiralty for Teak Timber forwarded from India - - - - - - - - - - - -	12,858		
Receipts from Students for the Indian Forestry Department, on account of their expenses at the Forest School at Nancy - - - -	576	13,434	
MINT:			
Proceeds of Sales of Indian Coins sent to this Country for Assay - - - -		37	
TELEGRAPH:			
Indo-European Telegraph - - - - - - - - - - - -		6,149	
INTEREST:			
Interest realised from investment of Cash Balance - - - - -	21,475		
Interest on India Debt, remaining unclaimed for 10 years, repaid by the Bank of England - - - - - - - - - -	1,368		
Unclaimed Dividends on East India Stock, repaid by the Bank of England, pursuant to the 27th section of Act 36 Vict. c. 17 - -	33		
Interest accrued on premium received by the Oude and Rohilkund Railway Company on the issue of Capital in the year 1870, not paid to the Secretary of State at the time - - - - - - -	741	23,617	
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:			
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	13,323		
Subscriptions to the Bengal Civil Service Annuity Fund, the Indian Military and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - -	1,860		
Bengal Military Orphan Society - - -	20,069		
Bengal Military Fund - - - - -	31,170		
Madras - ditto - - - - - -	20,045		
Bombay - ditto - - - - - -	12,579		
Indian Navy Fund - - - - - -	1,871		
Bengal Medical Retiring Fund - - - -	141		
Madras Medical Fund - - - - -	383		
Bombay Medical Retiring Fund - - -	484		
	88,602		
MISCELLANEOUS:		101,925	
Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - - - - - - -	12,105		
Recoveries on account of detention of Lighters, &c. - - - -	143		
Subscriptions from Chambers of Commerce, &c., for copies of Work on the Textile Manufactures of India - - - - - - -	650		
Sale proceeds of Books, Maps, and unserviceable Stores, and receipts on sundry Accounts - - - - - - - - - -	1,528		
Proceeds of sales of Chinchona Bark - - - - - -	50,435		
Rent of Wharf adjoining the India Store Depôt, and the proportion of Rates and Taxes chargeable thereon - - - - - -	448		
Receipts in respect of the India Museum, for Admissions, Sale of Guide-books, &c. - - - - - - - - - -	295		
Carried forward - - - £.	65,604	145,162	2,713,967

- - - - - - - - - No. 2.

of the GOVERNMENT of *India*, from 1st April 1877 to 31st March 1878.

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

	£.	£.	£.
LAND REVENUE:			
Law Charges in connection with Appeals from India, a portion of which is recoverable in India	1,052		
Stores for India: For use in the Revenue Survey, &c.	2,790		
		3,842	
FOREST:			
Allowances to successful Candidates for the Indian Forestry Department; Advances of Pay and Passage to India on appointment; Fees to Professors for Instruction; Expenses of Officers of the Department visiting Forests, &c.	2,737		
Freight from India of Teak Timber, forwarded to this country for sale to the Admiralty	4,596		
	7,333		
Stores for India: Forest Seeds	5		
		7,338	
EXCISE ON SPIRITS AND DRUGS—Stores for India: Hydrometers		4,706	
SALT—Stores for India: Weighing Machines, and Woollens for clothing of Natives employed in the Salt Department		810	
OPIUM—Stores for India: Fire Engine, Saw Blades, &c., for the Patna Opium Agency		1,749	
STAMPS—Stores for India		28,460	
MINT:	£.		
Cost of Assay of Indian Coins	25		
Stores for India	26,219		
		26,244	
POST OFFICE:			
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	75,125		
Subsidy to the Euphrates and Tigris Steam Navigation Company, on account of the Mail Service between Bussorah and Bagdad	3,600		
	78,725		
Stores for India	17,861		
		96,586	
TELEGRAPH:			
Indo-European Telegraph	25,274		
Red Sea and India Telegraph: Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027		
Indian Telegraph Department: Absentee Allowances	4,820		
Ditto: Fees for examination of Candidates for Admission, as Telegraph Students, to the Royal Indian Engineering College; Share of Expenses of International Telegraph Office at Berne, &c.	141		
	48,262		
Telegraph Lines in India—Stores for India	36,494		
		84,756	
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:			
His Highness Maharajah Duleep Sing		21,067	
			275,558

CHARGES ON THE REVENUE OF INDIA:

	£.	£.	£.
INTEREST ON DEBT:			
Interest on Loans contracted in England:	£.		
East India Bonds	219,868		
India Debentures	344,000		
India 5 per Cent. Stock	860,561		
India 4 per Cent. Stock	1,023,178		
	2,447,607		
Dividends on the Indian Transfer Loan	44,675		
		2,492,282	
INTEREST ON OTHER OBLIGATIONS: Interest on Deposits in Regimental Savings Banks of Men returned from India		716	
Carried forward	£.	2,492,998	275,558

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
Brought forward - - -	65,604	145,162	2,713,967
Receipts—continued.			
Revenue, Ordinary—*continued.*			
Miscellaneous—continued.			
From the Commissioners of Income Tax: Allowance in respect of the assessments of Income Tax made at the India Office -	732		
Recovery of Taxed Costs in two Suits instituted against the Secretary of State - - - - - - - - - -	350		
Recovery from Her Majesty's Paymaster General of portion chargeable to the British Exchequer of a Superannuation Allowance paid from Indian Revenues - - - - -	186		
Royal India Lunatic Asylum, Ealing:			
Pay, Pensions, &c. of Inmates appropriated to their maintenance - - - - - - 1,893			
Sale of Farm Produce, &c. - - - - 130			
	2,023		
		68,895	
Army:			
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment -	10,807		
Proceeds of Sales of unserviceable Military Stores, &c. - -	3,008		
Value of surplus Indian War Medals sent to the Mint to be melted	6,688		
Discharge Purchase Money - - - - - - - -	88		
Indian Troop Service: Receipts from the Admiralty, Retrenchments on account of Messing, &c. - - - - - -	37,244		
Passage of Officers and Troops: Recoveries on account of Passage, Messing, &c. - - - - - - - - - -	307		
Refund of over-payments in previous years in respect of Stores for India, Military Pay, &c. - - - - - - -	568		
Indian Service Family Pension Fund - - - - -	1,255		
		59,965	
Public Works:			
Royal Indian Engineering College:			
Fees from Students - - - - - - - - -	16,161		
Sale of Provisions, Farm Produce, &c. - - - -	924		
		17,085	
Carried forward - - - £.		291,107	2,713,967

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

	£.	£.	£.
Brought forward - - -		2,492,998	275,558
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
ADMINISTRATION:			
England:	£.	£.	
Salaries of the Secretary of State, Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council, Assistant Military Secretary to His Royal Highness the Commander in Chief and Clerk, Assistant to Director of Transports at the Admiralty, and two Members of the London Medical Board -	134,208		
Auditor and Assistants, under Act 21 & 22 Vict. c. 106, s. 52 - - - - - - - - - -	4,708		
Store Department: Wages of Labourers, Cartage, Fees to Surveyors, Ground Rent of Premises, Rates and Taxes, Repairs, Supplies, &c. - - - - -	24,408		
Expenses attending the Extension of the India Store Depôt - - - - - - - - - -	527		
Law Charges - - - - - - - - - -	872		
Bank of England and Bank of Ireland for Management of Debt - - - - - - - - - -	20,984		
Postage of Despatches to and from India - - -	4,984		
Cost of fitting up for Office purposes the rooms formerly occupied by the India Museum - - - - -	1,212		
Office Contingencies: Rates, Taxes, Coals, Gas, Candles, Furniture and Repairs, Stamps, Advertisements, Postage, Telegrams, and various petty Charges - -	17,411		
		209,314	
India:			
Expenses attending the Deputation of Lieutenant-General R. Strachey, C.S.I., to India - - - - - -	1,753		
Moiety of cost of a Portrait of the late Earl of Auckland for Government House, Calcutta, and Cost of Restoration of the Portraits of Sir J. Malcolm and Mr. Mountstuart Elphinstone, sent home for that purpose, for Government House, Bombay, &c. - - - -	245		
Books and Newspapers supplied to India, not invoiced as Stores - - - - - - - - - -	2,019		
		4,017	
		213,331	
Stores for India - - - - - - - - - - - -		2,415	
			215,746
MINOR DEPARTMENTS:			
India Museum and Department of the Reporter on the Products of India: Salaries and Allowances of the Staff, Pay of Police, and Contingent Expenses - - - - - - - - - -		9,548	
Expenses in connection with the Indian Department at the Paris Exhibition of 1878 - - - - - - - - - - -		1,100	
Expenses in connection with the Indian Department at the Philadelphia Exhibition of 1876 - - - - - - - - - -		1,498	
Expenses of Survey and other Maps and Charts relating to India -		280	
Carried forward - - - £.		12,426	2,708,744	275,558

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
	Brought forward - - -	291,107	2,713,967
Receipts—*continued.*			
Carried forward - - -	£.	291,107	2,713,967

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

	£.	£.	£.
Brought forward - - -	12,426	2,708,744	275,558
DISBURSEMENTS—*continued.*			
CHARGES ON THE REVENUE OF INDIA—*continued.*			
MINOR DEPARTMENTS—*continued.*			
Special Pay and Contingent Expenses of Officers employed in compiling the "Gazetteer of India" - - - - - - - - -	4,212		
Freight from India of Iron and Coal, and cost of Experiments therewith	985		
Freight from India, &c., of Rhea stems and grasses for experimental purposes - - - - - - - - - - -	347		
Cost of collecting, and charges on Hevea, Chinchona, and other plants and seeds for transmission to India - - - - - - -	405		
Expenses attending the Printing of the "Adi Granth" - - -	306		
Remuneration to several Officers and others specially employed, and Miscellaneous Expenditure - - - - - - - - -	2,211		
	20,892		
Stores for India - - - - - - - - - - - -	9,626		
		30,518	
LAW AND JUSTICE:			
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - -	150		
Maintenance in Tasmania of Convicts transported from India - -	87		
	237		
Stores for India: Books, &c. - - - - - - - - -	193		
		430	
MARINE:			
Pensions and Retired Allowances - - - - - - - -	43,160		
Furlough and Absentee Allowances - - - - - - - -	1,082		
Commutation of Pensions of Officers of the late Indian Navy - -	1,453		
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas - - - - - - - - -	69,680		
Pay and Passages of Naval Officers, Leadsmen Apprentices in the Bengal Pilot Service, &c. - - - - - - - - - -	952		
	116,327		
Stores for India, including Payments on account of Steam and other Vessels - - - - - - - - - - - -	36,086		
		152,413	
EDUCATION:			
Passage, Outfit, &c., of Educational Officers on appointment - -	- -	391	
ECCLESIASTICAL:			
Passage and Outfit of Chaplains on appointment, &c. - - -	1,350		
Stores for India: Altar Cloths, &c. - - - - - -	78		
		1,428	
STATIONERY AND PRINTING:			
Stationery, Printing, and Bookbinding - - - - - - -	7,150		
Stores for India - - - - - - - - - - - -	182,036		
		189,186	
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:			
Mission to the Court of Persia - - - - - - - -	12,000		
Her Majesty's Establishments in China - - - - - -	58,327		
Special Mission of Sir H. Bartle E. Frere, Bart., G.C.B., G.C.S.I., to Zanzibar - - - - - - - - - - -	4,100		
Sum placed at the disposal of the Secretary of State for India for Secret Service - - - - - - - - - - -	1,000		
Expenses attending the Visit of the Kashgar Envoy and Suite to this country, Pay and Contingent Expenses of Officers in Political Employ, &c. - - - - - - - - - - -	3,722		
	79,149		
Stores for India: For Presents to Native Chiefs, &c. - - -	235		
		79,384	
Carried forward - - - £.		3,162,494	275,558

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	291,107	2,713,967
Receipts—*continued.*		
Carried forward - - - £.	291,107	2,713,967

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued*.

		£.	£.
Brought forward - - -		3,162,494	275,558
DISBURSEMENTS—*continued*.			
CHARGES ON THE REVENUE OF INDIA—*continued*.			
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:	£.		
Pensions and Retired Allowances - - - - - - - - -	211,105		
Compensation Pensions to Officers and Petty Officers of the Maritime Service of the East India Company. - - - - - - -	6,396		
Poplar Fund Pensions - - - - - - - - - - -	572		
Annuities of the Madras Civil Funds of 1800 and 1814 - - -	1,044		
Annual Donation to the Bengal Civil Fund - - - - -	2,500		
Gratuities - - - - - - - - - - - - -	581		
Gratuities granted on Retirement to Members of the Uncovenanted Service of India not entitled to Pensions - - - - -	1,433		
Relief to Distressed Natives of India - - - - - - -	122		
Subscriptions to Charities (Strangers' Home for Asiatics, Seamen's Hospital Society, and Soldiers' Daughters' Home) - - - -	355		
Annuities, Pensions, and Allowances payable in respect of the Indian Civil Service Annuity, Military, and Medical Funds, and the Indian Navy Fund:			
	£.		
Bengal Civil Service Annuity Fund - - - -	223,574		
Madras Civil Service Annuity Fund - - - -	96,760		
Annuity Branch of the Bombay Civil Fund - -	58,778		
Bengal Military Orphan Society - - - -	55,759		
Bengal Military Fund - - - - - -	171,305		
Madras - ditto - - - - - - -	166,649		
Bombay - ditto - - - - - - -	110,111		
Indian Navy Fund - - - - - - -	11,291		
Bengal Medical Retiring Fund - - - - -	45,285		
Madras Medical Fund - - - - - -	80,077		
Bombay Medical Retiring Fund - - - -	11,608		
	1,031,197.		
		1,255,305	
MISCELLANEOUS:			
Examination Expenses and Allowances of Candidates for the Covenanted Civil Service of India - - - - - - - - -	14,370		
Royal India Lunatic Asylum, Ealing: Salaries and Allowances of the Staff; Board and Clothing of the Lunatics; and other Expenses -	7,096		
Maintenance, &c., of Lunatics, elsewhere than in the Royal India Lunatic Asylum - - - - - - - - - - -	525		
Books relating to India - - - - - - - - - -	1,055		
Subscription to the Royal Asiatic Society - - - - - -	210		
Cost and Repairs of Insignia of the Order of the Star of India - -	6,724		
Miscellaneous Charges on Stores for India that cannot be distributed under the several services to which the Stores are chargeable: Lighterage, Dock Dues, Packing, &c. - - - - - - -	5,665		
Proportion of Salvage Expenses of the "St. Malo," and General Average on Stores per "European," and other Ships - - -	2,321		
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight - - - - - - - - - -	7,998		
Carried forward - - - £.	45,964	4,417,799	275,558

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

		£.	£.
	Brought forward - - -	291,107	2,713,967
Receipts—*continued.*			
Carried forward - - - £.		291,107	2,713,967

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

		£.	£.	£.
Brought forward - - -		45,964	4,417,799	275,558
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
MISCELLANEOUS—*continued.*				
Balance of Cost and Freight to India of a Tablet to be placed in St. Mary's Church, Fort St. George, in memory of the late Lord Hobart		189		
Cost of a Bust of the late Dr. Stoliczka for the Imperial Museum at Calcutta - - - - - - - - - - - - -		199		
Composition in lieu of Stamp Duty on India Bonds and Debentures -		363		
Freight from India of obsolete Stamping Machines, for sale in this country		137		
Cost of preparing India Debentures, Stamps on Bills of Exchange drawn on India, &c. - - - - - - - - - -		327		
			47,179	
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES:				
Covenanted Civil Service - - - - - - - - - -		92,295		
Uncovenanted Service - - - - - - - - - -		46,064		
Military Officers in Civil employ - - - - - - - -		97,793		
			236,152	
ARMY:				
Effective:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office in the year 1877–78, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry - - - - - - -	£. 500,000			
Furlough Allowances of Officers of the Indian Service -	203,626			
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery - - - - - - - - - -	121,999			
Advances to Regiments proceeding to India - - -	8,860			
Pay and Allowances during Voyage, of Regiments returning from India - - - - - - - - -	9,760			
Contribution towards the maintenance of the School of Music at Kneller Hall, for the year 1876–77 - -	472			
Indian Troop Service - - - - - - - -	259,085			
Passage of Officers and Troops otherwise than in Troop Ships - - - - - - - - - - -	6,310			
Purchase of Stallions - - - - - - - -	20,082			
Cost of Medals - - - - - - - - -	217			
Expenses of Indian Cadets at Woolwich, and Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst - - - - - - - - -	1,768			
Cost of Education and Pay of Surgeons at Netley, and their Allowances on appointment, &c. - - - -	12,854			
Expenses incurred by Officers acquiring Scientific Knowledge - - - - - - - - - - -	799			
Freight from India of unserviceable Military Stores, &c.	681			
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said -	78			
Pay and Expenses of Military Officers on Special Duty, and of Conductors of Ordnance studying at Woolwich; Pay and Travelling Expenses of Artisans for Gun Factory and Gunpowder Works in India, &c. - - -	1,279			
	1,147,870			
Stores for India - - - - - - - - -	1,154,830			
		2,302,700		
Carried forward - - - £.		2,302,700	4,701,130	275,558

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	291,107	2,713,967
Receipts—*continued.*		
Carried forward - - - £.	291,107	2,713,967

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

		£.	£.	£.
Brought forward - - -		2,302,700	4,701,130	275,558
DISBURSEMENTS—*continued.*				
CHARGES ON THE REVENUE OF INDIA—*continued.*				
ARMY—*continued.*				
Non-Effective:	£.			
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c., of Her Majesty's British Forces serving or having served in India:				
Balance on account of 1874–75 - -	148,841			
On account of the year 1876–77 - -	100,000			
On account of the year 1877–78 - -	400,000			
	648,841			
Retired Pay of Officers of the Indian Service, including Colonels' Allowances - - - - - - -	1,031,541			
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance - - - - - - -	83,982			
The Imperial Government on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army - - - - - - - -	100,000			
Lord Clive's Fund: Pensions - - - - -	113,433			
Lord Clive's Fund: Payments to Representatives of Lord Clive - - - - - - - - - -	1,484			
Indian Service Family Pension Fund - - - -	1,033			
		1,980,314	4,283,014	
PUBLIC WORKS, ORDINARY:				
Royal Indian Engineering College: Salaries of President, Professors, &c.; Wages of Servants; Provisions and Contingent Expenses -		21,401		
Salaries and Travelling Allowances, while gaining practical experience in their profession, of Students retained in this country after having passed out of the Royal Indian Engineering College - - -		2,583		
Expenses attending the Examination of Candidates for the Civil Engineer Establishment, Passages to India on appointment, &c. -		2,176		
Furlough Pay and Allowances of Military Officers in the Public Works Department - - - - - - - - - -		32,859		
Absentee Allowances of Officers of the Uncovenanted Service employed in the Public Works Department - - - - -		34,845		
Expenses of Officers of the Public Works, Department, visiting Works, &c. - - - - - - - - - - - -		86		
		93,950		
Stores for India - - - - - - - - - - - -		2,692		
			96,642	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:				
Passage to India of Civil Officers specially required to return to duty before the expiration of their leave in consequence of the Famine -		720		
Stores for India: Tools for use on Famine Relief Works - - -		7,089		
			7,809	
				9,088,595
EXPENDITURE, ORDINARY, carried forward - - - £.				9,364,153

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.
Brought forward - - -	291,107	2,713,967
Receipts—*continued.*		
REVENUE, ORDINARY - - -		291,107
REVENUE FROM PRODUCTIVE PUBLIC WORKS:		
Irrigation:		
Rent, &c., of Houses acquired from the East India Irrigation and Canal Company - - - - -		765
DEBT INCURRED:	£.	
India 4 per Cent. Stock sold - - - - - - - - - - - - -	1,280,000	
India 4 per Cent. Debentures sold - - - - - - - - - - - - -	3,000,000	
		4,280,000
DEPOSITS:		
Premium realised by the sale of 1,280,000 *l.* India 4 per Cent. Stock - - - -	27,612	
Premium realised by the sale of 3,000,000 *l.* India 4 per Cent. Debentures - - -	31,529	
		59,141
REPAYMENT OF ADVANCES:		
In repayment of Disbursements in England for purchase of Malt Liquor, &c., on behalf of the Imperial Government -		2,167
Carried forward - - - £.		7,347,147

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

		£.
	Brought forward - - -	9,364,153
DISBURSEMENTS—*continued.*		
CHARGES ON THE REVENUE OF INDIA—*continued.*		
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):		
GUARANTEED RAILWAYS—INTEREST:	£.	£.
Bombay, Baroda, and Central India Railway Company - - -	393,508	
Eastern Bengal Railway Company - - - - - - -	146,962	
East Indian Railway Company - - - - - - -	1,478,190	
Great Indian Peninsula Railway Company - - - - -	1,109,204	
Madras Railway Company - - - - - - - -	510,569	
Oude and Rohilkund Railway Company - - - - -	259,549	
Scinde, Punjab, and Delhi Railway Company - - - -	551,788	
South Indian Railway Company - - - - - -	185,721	
		4,635,491
GUARANTEED IRRIGATION WORKS—INTEREST:		
Madras Irrigation and Canal Company - - - - - - - - -		49,983
		4,685,474
IRRIGATION—WORKING AND MAINTENANCE:		
Ground Rent, Insurance, and Taxes in respect of Houses acquired from the East India Irrigation and Canal Company - - - - - - - -		126
		4,685,600
		14,049,753

PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE:

	Stores.	Other Charges		
	£.	£.	£.	
State Railways - - - - - - - - - -	1,137,378	9,133	1,146,511	
Irrigation Works - - - - - - - - -	274	- -	274	
				1,146,785
£.	1,137,652	9,133		

ADVANCES REPAYABLE:

For purchase of Malt Liquor, &c. on behalf of the Imperial Government - - - - -		2,927
Carried forward - - -	£.	15,199,465

No. 2.—An Estimated Account of the Receipts and Disbursements of the Home Treasury

	£.	£.	£.
		Brought forward - - -	7,347,147
Receipts—*continued.*			
GUARANTEED RAILWAY COMPANIES:			
On account of Capital under their respective Deeds of Contract:	£.	£.	
Bombay, Baroda, and Central India Railway Company - - -	371,250		
East Indian Railway Company - - - - - - - -	999,881		
Great Indian Peninsula Railway Company - - - - -	59,138		
Madras Railway Company - - - - - - - - -	209,018		
Oude and Rohilkund Railway Company - - - - -	204,940		
South Indian Railway Company - - - - - - - -	422,650		
		2,266,877	
On account of Transfer Fees, Recoveries on account of Insurance, &c.:			
Bombay, Baroda, and Central India Railway Company - - -	238		
Eastern Bengal Railway Company - - - - - - - -	57		
East Indian Railway Company - - - - - - - -	571		
Great Indian Peninsula Railway Company - - - - -	7,713		
Madras Railway Company - - - - - - - - -	916		
Oude and Rohilkund Railway Company - - - - - -	92		
Scinde, Punjab, and Delhi Railway Company - - - - -	371		
South Indian Railway Company - - - - - - - -	400		
		10,358	
			2,277,235
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:			
Repayments by Her Majesty's Treasury and other Public Departments:	£.		
Of Advances in India on account of the Emigration of Coolies - -	33,290		
Of Pensions paid in India to Native Family Pensioners on account of Expeditions to China, and to retired Hong Kong Police, &c. - -	4,217		
Of Pensions paid in India to Out-pensioners of Chelsea Hospital -	3,451		
Of Supplies to Her Majesty's Ships on the East India Station - -	36,386		
Of one Moiety of the Zanzibar Consulate Expenses and of the Muscat Subsidy for the year 1877–78 - - - - - - - - -	6,048		
Of Expenses incurred in connection with the Straits Settlements, from 1st April 1867 to 31st March 1876 - - - - - - -	5,368		
Of Sundry Advances made in India on behalf of the Imperial Government - - - - - - - - - - - -	17,973		
		106,733	
Miscellaneous Receipts - - - - - - - - - - - - -		3,087	
Bills of Exchange on India - - - - - - - - - - - -		10,134,455	
			10,244,275
		£.	19,868,657

India Office, 13 May 1878.

of the Government of *India*, from 1st April 1877 to 31st March 1878—*continued.*

		£.
Brought forward - - -		15,199,465
DISBURSEMENTS—*continued.*		
GUARANTEED RAILWAY COMPANIES:		
On account of Stores, Establishment Charges, &c., and for discharge of Debentures:	£.	
Bombay, Baroda, and Central India Railway Company - - - - - - -	97,438	
Eastern Bengal Railway Company - - - - - - - - - -	28,673	
East Indian Railway Company - - - - - - - - - - -	1,086,111	
Great Indian Peninsula Railway Company - - - - - - - - -	658,494	
Madras Railway Company - - - - - - - - - - - -	459,348	
Oude and Rohilkund Railway Company - - - - - - - - -	84,034	
Scinde, Punjab, and Delhi Railway Company - - - - - - - -	59,415	
South Indian Railway Company - - - - - - - - - -	116,678	
		2,590,191
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:		
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	160,000	
Her Majesty's Postmaster General, on account of Postage collected in India - - -	51,582	
Ditto - ditto - on account of Sums received in India for Money Orders - - - - - - - - - -	51,869	
Family Remittances, Remittances by Administrators General, &c. - - - - - -	554,648	
Miscellaneous Payments to be brought to charge or recovered in India - - - -	67,360	
Copper supplied to the Calcutta Mint for Coinage purposes - - - - - -	57,552	
Stores chargeable to Provincial and Local Funds; to Foreign States; and against Income derived from Roorkee and other Workshops - - - - - - - - - -	59,421	
		1,002,432
TOTAL DISBURSEMENTS - - -	£.	18,792,088
BALANCE on the 31st March 1878, including Sums in the hands of Sub-Accountants - -	£.	1,076,569
	£.	19,868,657

Thos. W. Keith, Accountant.

No. 3.

AN ACCOUNT of the DEBTS and CREDITS in *England* of the GOVERNMENT of *India*, on 31st March 1878.

DEBTS.			
East India Bonds:		£.	£.
Bonds bearing interest at 4 per cent. per annum		5,496,700	
Bonds not bearing interest		20,917	5,517,617
India Four per Cent. Debentures			10,100,000
„ Five per Cent. Stock, capital of the stock			17,200,000
„ Four per Cent. Stock - ditto			26,859,416
East India Stock, capital stock of the East India Company, redemption money unclaimed			6,978
Ditto - - ditto - - ditto - dividends unclaimed			21,722
Imperial Government—War Office Claims, partly estimated			807,324
Estimated Amount owing for Stores purchased for India			105,000
Indian Guaranteed Railway Companies: Amount remaining in the Home Treasury to the credit of the following Companies, after deducting sums drawn in India (partly estimated) in excess of Capital paid into the Indian Treasuries:		£.	
Bombay, Baroda, and Central India Railway Company		347,388	
East Indian Railway Company		109,023	
Scinde, Punjab, and Delhi Railway Company		546,593	
South Indian Railway Company		96,823	
		1,099,827	
Deduct—Amount due by the undermentioned Companies on account of Payments (partly estimated) in excess of Receipts in England and in India:	£.		
Eastern Bengal Railway Company	13,614		
Great Indian Peninsula Railway Company	115,615		
Madras Railway Company	64,268		
Oude and Rohilkund Railway Company	76,304	269,801	830,026
		£.	61,448,083

No. 3.—AN ACCOUNT of the Debts and Credits in *England* of the Government of *India*, on 31st March 1878—*continued*

CREDITS.

	£.	£.
Cash		1,076,569
Estimated Value of Stores purchased for India, remaining unshipped		90,000
Computed Value of Buildings, Land, and other Property, viz.:	£.	
India Office: Building, Furniture, and Fittings	540,000	
Library	67,000	
Museum	200,000	
Value of Property in Charles-street, acquired by the Secretary of State in Council, after allowing for loss on widening the street	60,000	
Store Department, Belvedere-road, Lambeth	68,400	
Royal Indian Engineering College, Cooper's Hill	100,000	
Royal India Lunatic Asylum, Ealing	40,000	
Value of Leasehold Interest in Nos. 8 and 9, Queen-street Place, Southwark Bridge, acquired of the East India Irrigation and Canal Company	4,800	
		1,080,200
Amount advanced in England and in India to 31st December 1877, on account of Guaranteed Interest on the subscribed Capital of the undermentioned Railway Companies, less the aggregate of the Net Revenue Balances, for the several half-years to 30th June 1877:		
East Indian Railway Company	4,776,271	
Eastern Bengal Railway Company	501,155	
Oude and Rohilkund Railway Company	1,316,798	
		6,594,224
(Simple interest at various rates is chargeable on the above-mentioned advances.)		
Madras Irrigation and Canal Company:		
For Guaranteed Interest on subscribed Capital to 31st March 1878	811,752	
For Amount advanced on Loan, outstanding	372,000	
For Interest accrued to 31st March 1878, on account of the Loan to the Company of 600,000 *l.*	213,504	
		1,397,256
	£.	10,238,249

Brought down, Amount of Debts	£. 61,448,083
Ditto - ditto Credits	10,238,249
Debts in excess of Credits	£. 51,209,834

Thos. W. Keith, Accountant.

No. 4.

A LIST of the ESTABLISHMENT of the SECRETARY of STATE in COUNCIL of *India*, and the SALARIES and ALLOWANCES payable in respect thereof, on the 31st March 1878.

	Number.	Salaries and Allowances.
		£.
Secretary of State; two Under Secretaries of State; Assistant Under Secretary of State (without salary), held by the Financial Secretary; and fifteen Members of Council	18	26,500
Correspondence Department: consisting of fifty-seven officers and clerks	57	33,696
Military Funds Department: consisting of ten officers and clerks, one of whom is Agent to Administrators General in India, and exclusive of Director, who receives no salary for this office	10	3,025
Registry and Despatch Department: consisting of ten officers and clerks	10	4,255
Accounts Branch, Financial Department: consisting of forty-two officers and clerks	42	14,361
Store Department: consisting of forty-five officers and clerks, nine supervisors of the first and second grades, and twenty-seven examiners and assistant examiners of stores	81	23,319
Miscellaneous Departments: consisting of Government Director of Indian Railway Companies; Superintendent of Engineering Supplies, and clerk to ditto; two assistants to the Superintendent of Military Supplies; Librarian and assistant to ditto; two Members of the Medical Board for the examination of officers of the Indian services; Legal Adviser to the Secretary of State; Political Aide-de-Camp to the Secretary of State; Clerk of the Council; Clerk of the Works; two Keepers of the Records; and Lithographic Printer	16	9,060
Office-keepers and messengers	63	6,977
Housekeeper, assistant housekeeper, housemaids, and charwomen	33	1,385
	330	122,578
Miscellaneous Departments not on the Permanent Establishment: consisting of Assistant to the Director of Transports at the Admiralty, Assistant Military Secretary to His Royal Highness the Commander in Chief, Clerk to ditto, Registrar of the Order of the Star of India, four Clerks to the Legal Adviser; also at the Store Depôt, Medical Attendant on Labourers, two Examiners of Malt Liquor, two Assistants to ditto, Cooper for examination of Casks of Beer supplied to India, two Assistants to ditto, and Medical Examiner of Drugs	17	5,830
Artisans and labourers employed at the India Office	18	1,446
Artisans and labourers employed in the Department of the Director General of Stores	118	8,471
	483	138,325

	Number.	£.	£.		
India Museum:					
Permanent Establishment:					
Director of the India Museum; two assistants, and two sub-assistants to ditto	5	2,050			
Messengers	2	194			
			2,244		
Not on the Permanent Establishment:					
Two assistants to the Director of the India Museum	2	730			
Artisans and labourers	11	849			
Charwomen	2	91			
			1,670		
	22		3,914	22	3,914
				505	142,239
Salaries and wages of clerks and labourers temporarily employed in the India Office and Store Department				115	10,155

Thos. W. Keith, Accountant.

No. 5.

AN ACCOUNT of New or Increased SALARIES, ESTABLISHMENTS, or PENSIONS granted or created in *Great Britain*, between 1st April 1877 and 31st March 1878.

	AMOUNT PER ANNUM. £. s. d.
SALARIES.	
Dr. J. Forbes Watson, M.D., Director of the India Museum, personal allowance	200 – –
Dr. Reinhold Rost, LL.D., Librarian, personal allowance	100 – –
Mr. Frederick G. B. Trevor, Senior Clerk, Correspondence Department, personal allowance	100 – –
Mr. Francis W. Smith, Junior Clerk, Correspondence Department, personal allowance	50 – –
Mr. James S. Bailey, Keeper of the Records, Military Department, personal allowance	25 – –
ESTABLISHMENTS.	
Correspondence Department:	
Special Assistant	600 – –
Geographical Department: Clerk, salary increased from 200 *l.* to 250 *l.* per annum.	
Four Junior Clerks (the 1st to 4th on the List) to receive a Compensation Allowance of 60 *l.* per annum each, until promoted to the Senior Class. This allowance to be allotted in turn to the next 10 in the Junior Class, Correspondence Department.	
Store Department:	
One of the Assistants to the Director General of Stores: Salary increased from 600 *l.* to 1,000 *l.* per annum.	
Store Department: Branch at the Depôt:	
One Sub-Inspector: to be designated "Supervisor, 1st Grade:" Salary 350 *l.* by 15 *l.* annually to 500 *l.*, in lieu of 300 *l.* by 15 *l.* annually to 400 *l.*; and Two Sub-Inspectors: to be designated "Supernumerary Supervisors, 1st Grade: Salary 350 *l.* by 15 *l.* annually to 500 *l.*, in lieu of 300 *l.* by 15 *l.* annually to 400 *l.*, and 300 *l.* by 15 *l.* annually to 350 *l.* respectively.	
One Assistant Receiver of Wharf Stores, to be designated Supervisor, 2nd Grade: Maximum Salary to be 300 *l.* per annum instead of 250 *l.* per annum by 10 *l.* annually.	
One Assistant Examiner: 120 *l.* per annum, rising, on report of the Director General, to 150 *l.* per annum (in lieu of a fixed Salary of 104 *l.* per annum).	
Miscellaneous:	
The Legal Adviser to the Secretary of State: Salary increased from 800 *l.* to 1,200 *l.* per annum.	
An Assistant to the Director of the India Museum: Salary increased from 200 *l.* to 300 *l.* per annum.	
One Housemaid	40 – –

No. 5.—An Account of New or Increased Salaries, Establishments, or Pensions, &c.—*continued.*

Pensions.	Amount per annum. £.	s.	d.
Mr. John Davison, late Clerk of the Council, pension granted on re-arrangement of office	733	6	8
Mr. Clements R. Markham, C.B., late Assistant, Correspondence Department, pension granted on re-arrangement of office	733	6	8
Mr. Charles Morley, late Assistant, Correspondence Department, pension granted on re-arrangement of office	568	6	8
Mr. Legh R. Close, late Senior Clerk, Correspondence Department, ditto	498	13	4
Mr. John T. Dean - ditto - ditto - ditto	498	13	4
Mr. Richard Upton - ditto - ditto - ditto	440	–	–
Mr. George Bryant - ditto - ditto - ditto	381	6	8
Mr. Francis H. Pryce - ditto - ditto - ditto	340	–	–
Miss Anne Conolly, Miss Louisa Conolly — Daughters of the late Mr. H. V. Conolly, Madras Civil Service, pensions granted on the death of their mother, Mrs. Anne Conolly, in recognition of the services of their father, who was murdered by the Moplahs in 1855, whilst in discharge of his public duties - each	75	–	–
Mrs. Mary Crumley, widow of Conductor John Crumley, Bombay Establishlishment, subsistence allowance	20	–	–
Mr. William Frampton, late Messenger, India Office, pension granted on account of ill-health	72	12	6
Mr. James Fegan, late Senior Assistant Superintendent, Stamp Branch, Store Department, pension granted on account of age and loss of health in the service, and uniform good conduct	50	–	–
Mr. James Hope, late Labourer, Store Department, pension granted on account of ill-health	21	15	6
Mr. Henry S. Lawford, late Solicitor, India Office, pension granted on account of ill-health	1,000	–	–
Lieutenant-Colonel Sir John Louis, Bart., late Bombay Army, allowance in lieu of retired pay	180	–	–
Mr. Cecil G. T. Medley, late Senior Examiner on the Establishment of the Auditor of Indian Accounts, a compassionate pension	66	–	–
Mr. Robert Phillips, late Gatekeeper in the Store Department, pension granted on account of ill-health	56	–	–
Mr. Richard Spruce, pension granted in recognition of the value of his services in collecting plants and seeds of the Chinchona Succirabra	50	–	–
Mr. John G. Taylor, late East India Company's Agent at Bussorah, pension granted on retirement	72	2	8
Mrs. Isabella E. Warner, widow of Commander H. W. Warner, Bombay Marine, special pension granted in consideration of the exceptional circumstances of her case	50	–	–

Thos. W. Keith, Accountant.

No. 6.

ALLOWANCES, COMPENSATIONS, and SUPERANNUATIONS, granted between 1st April 1877 and 31st March 1878, under Act 21 & 22 Vict. c. 106.

NAME.	OFFICE.	Period of Service.	Age.	Salary.	Annual Pension.
		Years.	*Years.*	£. *s.* *d.*	£. *s.* *d.*
Mr. James Rhind - - -	Senior Clerk, Store Department.	19	66	680 – –	453 6 8
Mr. John Sugden - - -	Examiner of Stores - -	22	57	300 – –	200 – –

Thos. W. Keith, Accountant.

No. 7.

COMPENSATIONS granted to the Families of DECEASED OFFICERS of the East India Company's late Maritime Service, in the form of Annuities, between 1st April 1877 and 31st March 1878, under Act 3 & 4 Will. 4, c. 85.

— Nil. —

Thos. W. Keith, Accountant.

No. 8.

INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT.

SUMMARY of EXPENDITURE on CAPITAL ACCOUNT, to 31st March 1877.

CAPITAL ACCOUNT:	*Rs.* *a.* *p.*	£. *s.* *d.*	£. *s.* *d.*
Total Capital Expenditure to 31st March 1876 - - - -	- - -	- - -	1,153,835 16 2
Total Capital Expenditure from 1st April 1876 to 31st March 1877:			
On account of Persian Gulf Section:			
In India:			
In Telegraph Department - - - - -	405 13 6		
In Public Works Department - - - - -	5,813 – –		
Amount credited Capital Account 1870-71 for office accommodation transferred to Indian Telegraph Department, now written back by order of Government of India - - - - - - - -	50,000 – –		
Less—	56,218 13 6		
Amount of Balances at credit of "Advances" and "Sales," Suspense Accounts - - - - - - - -	1,925 14 7		
	54,292 14 11	5,429 5 10	
On account of Persian Section:			5,429 5 10
In India - - - - - - - - - - -	34,860 5 7		
Less— *Rs.* *a.* *p.*			
Expenditure in England on account of Stores issued - - - - 28,212 9 4			
Amount of Balance at Credit of "Advances," Suspense Account - 4,520 10 2			
	32,733 3 6		
	2,127 2 1	212 14 3	
In England:			
Purchase and Freight of Stores - - - -	- - -	2,920 15 8	
			3,133 9 11
Deduct—			
Miscellaneous Receipts:			1,162,398 11 11
On account of Persian Section:			
In India:			
Part of fourth annual instalment of 1,000 tomans on account of substitution of iron standards for wooden poles - - - - - - - - -	2,383 11 1	238 7 5	
Received in England:			
On account of Persian Telegraph Debt - - - -	- - -	3,972 2 8	
			4,210 10 1
		£.	1,158,188 1 10

No. 8.—Indo-European Government Telegraph Department—*continued.*

Dr. **REVENUE ACCOUNT for the Year ended 31st March 1877.** *Cr.*

To Traffic Earnings from 1st April 1876 to 31st March 1877:

	Through.	Local.	Total.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	
In Persian Gulf	58,415 5 1	2,128 8 4	60,543 13 5	
In Persian Section	6,132 17 11	957 11 1	7,090 9 –	
Less, Two-thirds Local Receipts due to Persian Government, Article 8, Section 4, Persian Treaty, but withheld as a partial "set off" to claims of this Department on account Articles I. and X. of same Treaty, and credited as follows:—	– – –	638 7 5	638 7 5	
£. s. d.				
Capital Account 238 7 5				
Revenue Account 400 – –				
	6,132 17 11	319 3 8	6,452 1 7	
Total £.	64,548 3 –	2,447 12 –	66,995 15 –	66,995 15 –

To Profit and Loss:

	£. s. d.
Profit arising from Mean Rate Collections, *vid* Turkey	258 3 8

To Contribution of Persian Government towards the Cost of Line Guards, Article X. of Treaty of 2nd December 1872, 1,000 tomans, deducted, as above, from Persia's share of Teheran-Bushire Receipts

	£. s. d.
	400 – –

To Miscellaneous Receipts:

	In India.	In England.	Total.	£. s. d.
	£. s. d.	£. s. d.	£. s. d.	
Persian Gulf Section	169 14 6	– –	169 14 6	
Persian Section	117 1 10	18 17 6	135 19 4	
Total £.	286 16 4	18 17 6	305 13 10	305 13 10

To Balance, being Excess of Expenditure over Receipts

	£. s. d.
	4,789 14 6
£.	72,749 7 –

By Expenditure from 1st April 1876 to 31st March 1877:

In India:

Persian Gulf Section:

	£. s. d.	£. s. d.	£. s. d.
Pay and Establishments			37,077 10 –
Engineering Branch			3,337 12 –
Cable Steamer "Amberwitch"			8,379 6 –
Political Charges			3,141 8 –
Public Works	£. 377 2 –		
Less, Value of Steam Launch transferred to	350 – –		
			27 2 –
			51,962 18 –
Less, Value of Stores issued from Stock			8,887 16 –
			43,075 2 –
Persian Section			19,728 16 –
			62,803 18 –

Items in Finance and Revenue Accounts.

	£.
Page 42	54,367
"	8,436
	£. 62,803

62,803 18 –

In England:

Persian Gulf Section:

	£. s. d.	£. s. d.
Chief Direction and London Office (share of)	2,055 16 5	
Constantinople Office	344 14 4	
Establishment (Absentee Allowances, &c.)	1,629 16 10	
Stores and Freight	3,909 5 6	
Total Persian Gulf Section		7,939 13 1
Persian Section:	£. s. d.	
Chief Direction and London Office, share of	1,370 10 9	
Establishments	589 3 10	
Total Persian Section		1,959 14 7
Total Indo-European Telegraph		9,899 7 8

By Profit and Loss:

	£. s. d.	£. s. d.
Exchange and Commission	23 18 3	
Balance of Unsettled Traffic, 1873–74	22 8 1	
		46 1 4
£.		72,749 7 –

No. 8.—INDO-EUROPEAN GOVERNMENT TELEGRAPH DEPARTMENT—*continued.*

STATEMENT of RECEIPTS and OUTSTANDINGS on account of TRAFFIC EARNINGS, for the Year ended 31st March 1877.

						£. s. d
Received in England:						
From Submarine Telegraph Company	- -	- -	- - -	- -		149 16 8
Accounted for in India:		*Rs. a. p.*	*Rs. a. p.*			
Persian Gulf Section:						
In Year ended 31st March 1877	- -	- -	7,59,095 14 -			
Deduct, On account of previous Year	- -	65,879 3 3				
Less, Sum not recovered	- -	14 15 8				
		65,864 3 7				
Minor adjustments	- -	3 15 -				
Exchange	- -	8 11 -	65,876 13 7			
			6,93,219 - 5			
Add, Refunds	- -	- -	260 7 7			
Adjusted since	- -	- -	69,498 4 -		*Rs. a. p.*	
					7,62,977 12 -	76,297 15 6
Persian Section:		*Rs. a. p.*				
In Year ended 31st March 1877	- -	6,186 11 9				
Less, On account of previous year	- -	284 5 9				
		5,902 6 -				
Adjusted since	- -	4,625 6 4	*Rs. a. p.*			
			10,527 12 4			
Adjustments yet to be made	- -	- -	101 - 8			
TOTAL, Krans 26,572·05 at 250 krans = 100 rupees		- -	- -	-	10,628 13 -	1,062 17 7
Amounts due at end of Official Year:					£. s. d.	
By Ottoman Telegraph Administration	- -	- -	- -	-	2,907 8 3	
„ Persian Government	- -	- -	- -	-	17 9 10	
Unadjusted Traffic: short Collections	- -	- -	- -	-	70 5 7	
						2,995 3 8
Less, Amounts paid in England during the Year:					£. s. d.	80,505 13 5
To Indo-European Telegraph Company	- -	- -	- -	-	9,498 16 4	
Amounts payable at close of the Year:						
To Indo-European Telegraph Company	- -	- -	- -	-	2,982 5 11	
Reserved from Persian Terminal Earnings as partial "set-off" to Claims under Articles I. and X. of Treaty, 2,000 tomans fcs. 15,959·24 =	- -	- -	- -	-	638 7 5	
Refunds, Balance of Account	- -	- -	- -	-	66 15 11	
Profit on mean rate Collections, *vid* Turkey	- -	- -	- -	-	258 3 8	
Recoveries of Unsettled Traffic of previous Year	- -	- -	- -	-	18 13 6	
Unsettled Traffic, excess Collections	- -	- -	- -	-	47 3 1	
						13,510 5 10
						66,995 7 7
Add, Message in transit on 31st March 1876, to India	- -	- -	- -	-	- - -	- 7 6
					£.	66,995 15 1

No. 8.—Indo-European Government Telegraph Department—*continued.*

ABSTRACT of Cash Receipts in Home Treasury, from 1st April 1876 to 31st March 1877, showing the Accounts on which received.

From whom Received.	Net Balances Received into Home Treasury.	ON WHAT ACCOUNT.										Gross Totals.	DEDUCTION.
		On account of Persian Debt.	Traffic Account.			Refunds.	Recoveries on account of Unadjusted Traffic.	Sums Disbursed at Kurrachee on account of Indo-European Company.	Persia's Share of Expenses of Berne Bureau, for 1875.	Transfers.	Recovery on account of Stores Damaged and Short Delivered.		Loss by Exchange, Commission, &c.
			1874-5.	1875-6.	1876-7.								
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Ottoman Government - - -	2,646 12 9	- -	2,433 9 9	- -	- -	14 18 7	222 2 8	- -	- -	- -	- -	2,670 11 -	23 18 3
Indo-European Telegraph Company	9,344 4 8	3,972 2 8	- -	4,643 10 10	- -	13 2 11	- -	57 12 -	- -	657 16 3	- -	9,344 4 8	—
Submarine Telegraph Company -	2,756 - 3	- -	- -	2,606 3 7	149 16 8	- -	- -	- -	- -	- -	- -	2,756 - 3	—
H. M.'s Paymaster General - -	16 16 -	- -	- -	- -	- -	- -	- -	- -	16 16 -	- -	- -	16 16 -	—
Gellatly, Hankey, Sewell & Co. -	2 1 6	- -	- -	- -	- -	- -	- -	- -	- -	- -	2 1 6	2 1 6	—
£.	14,765 15 2	3,972 2 8	2,433 9 9	7,249 14 5	149 16 8	28 1 6	222 2 8	57 12 -	16 16 -	657 16 3	2 1 6	14,789 13 5	23 18 3

No. 8.—Indo-European Government Telegraph Department—*continued.*

STATEMENT of Outstanding Accounts on the 31st March 1877.

	Due to.	Due by.		
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PERSIAN GOVERNMENT:				
Balance of Traffic Account, 1869–70	782 2 9	—	—	
" " " 1870–71	— —	— — —	1,883 8 2	
" " " 1871–72	— —	— — —	3,392 4 10	
" " " 1872–73	— —	— — —	3,413 8 10	
" " " 1873–74	— —	— — —	341 12 7	
" " " 1874–75	— —	— — —	5 5 —	
" " " 1875–76	6 5 8	—	—	
" " " 1876–77	— —	— — —	17 9 10	
	788 8 5		9,053 9 3	
Less, "Due to," as above	— —	788 8 5		
3,000 tomans paid on account by Persian Government, = *Rs.* 12,048. 3. 0.=	— —	1,200 — —		
Surrender of terminal rates held in suspense account	— —	2,517 16 7		
" " " by Indo-European Company	— —	657 16 2		
			5,164 1 2	
	Toms. ks. sh.	*Toms. ks. sh.*	3,889 8 1	
Cost of repairing wilful damage to Line to 31st March 1876, chargeable to Persian Government under Art. XII. of Treaty of 2nd December 1872	7,550 — —			
Additional expenditure during year ended 31st March 1877	94 — —			
		7,644 — —		
Less, Paid on account	— —	160 — —		
		7,484 — —=	2,993 12 —	
Persia's share of International Office Expenses paid in London:		£. s. d.		
For 1872 (Fcs. 346·50)	— —	13 13 4		
" 1873 (" 372·00)	— —	14 17 4		
" 1874 (" 255·00)	— —	10 3 7		
			38 14 3	
Fourth annual instalment of 1,000 tomans, payable by Persia, under Art. I. of Treaty of 1872	— —	400 — —		
Fourth annual instalment of 1,000 tomans, payable by Persia, under Art. X. of Treaty of 1872	— —	400 — —		
Two-thirds of Teheran-Bushire Terminal Receipts, due to Persia, under Art. VIII., section 4, of Treaty of 1872	638 7 5	800 — —		
Less, "Due to," as above	— —	638 7 5		
			161 12 7	
				* 7,083 6 11
OTTOMAN GOVERNMENT:				
Balance of Traffic Account, 1875–76	— —	— — —	† 4,202 2 6	
" " " 1876–77	— —	— — —	† 2,907 8 3	
				7,109 10 9
INDO-EUROPEAN TELEGRAPH COMPANY:				
Balance of Traffic Account, Six months ended 31st March 1877, due to Company	† 2,982 5 11			
TOTALS due and receivable on 31st March 1877 £.	2,982 5 11		£.	14,192 17 8

* Her Majesty's Minister at Teheran has withheld payments of the Jashk Royalty of 3,000 tomans, payable annually to Persia, under the Treaty of 8, for three years ending 12th March 1877, against Persia's debt for traffic and wilful damage. The total at present advised as so withheld is 00 tomans = 3,600 *l.*

† These balances have since been paid.

STATEMENT of Particulars of the Sums shown as Receipts in *India*, at page 37 of the Finance and Revenue Accounts.

	Reference to page of Home Accounts.	Persian Gulf Section.	Persian Section.	Total	
				Indian Currency.	British Currency.
		Rs.	*Rs.*	*Rs.*	£.
CAPITAL	—	—	—	—	—
REVENUE:					
Traffic receipts	45	7,59,096	6,187	—	—
Sale proceeds of Stores, Fines, Exchange on Home Allotments, House Rent from Director of Persian Telegraph Department	44	1,697	1,171	—	—
TOTAL REVENUE		7,60,793	7,358	7,68,151	76,815
TOTAL CAPITAL AND REVENUE		7,60,793	7,358	7,68,151	76,815

London Office, 25 April 1878.

A. Brasher, Superintendent.

No. 9.

AN ACCOUNT of the RECEIPTS and DISBURSEMENTS of the INDIAN

RECEIPTS.	£. s. d.	£. s. d.
1. CAPITAL CHARGES OF THE SERVICE:		
Proceeds of Sale of Water Boat "Nicol" at Bombay	850 — —	
Adjustment on account of the first cost of the Vessels on transfer of the Flotilla to the Marine Service at Bombay	6,525 12 5	7,375 12 5
2. SALARIES, &c., OF ESTABLISHMENTS:		
Proceeds of Sale of unserviceable Furniture at Bombay; and Refund of Overcharges on account of the Salary of a Clerk, and for Mooring Buoys at that place		289 17 10
3. REPAIRS, &c., FOR THE TROOP SHIPS:		
Credits on account of value of Naval Stores returned into Store or supplied to other Ships by the Troop Ships; Proceeds of Sale of unserviceable Stores; Value of Oil, &c., used for Culinary purposes (transferred to Item 7), and Sums recovered for Damages to Ships' Fittings, &c.		4,830 17 3
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:		
Credits on account of value of Cabin Furniture, &c., returned by the Ships; Proceeds of Sale of unserviceable Stores; Recoveries from Troops, &c., on account of Losses or Damages; and Payments by the Engineers of the Troop Ships for the use of Government Mess Traps		504 10 2
5. COALS FOR THE TROOP SHIPS:		
Value of Coal transferred to Marine Service at Bombay, and of that consumed for Culinary purposes (transferred to Item 7); Repayments for Coal supplied to other Ships or sold		2,104 3 6
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:		
Mess Contributions of Officers of the Troop Ships and Military Officers; Payments by the Admiralty on account of Naval and Military Officers conveyed in the Troop Ships on Imperial Service, and by Military Officers for their Families, and for extra Articles supplied; Credit on account of Passengers conveyed on the General Service of India; Proceeds of Sale of empty Packages; and Cost of Messing Saloon Servants and others, and of supplies for Sick, &c. (transferred to other Heads of Service)		19,014 18 —
7. VICTUALLING OF SEAMEN AND TROOPS:		
Ration Stoppages from Troops; Recoveries from the Troops and Crews for Loss, &c., of Mess Utensils; Payments by the Admiralty for Supplies for Naval Service, and for Victualling Troops and Seamen conveyed in the Troop Ships on Imperial Service; Value of Provisions supplied for use of the General Mess (transferred to Item 6), and for the use of Troops conveyed in Freight Ships (transferred to Item 19); and proceeds of Sale of unserviceable Stores		3,217 7 4
8. MEDICINES, &c., FOR THE TROOP SHIPS:		
Credit for value of unserviceable Medicines and Hospital Stores returned		3 2 10
9. BEDDING FOR TROOPS:		
Recoveries from Troops on account of Bedding, &c., lost: Proceeds of Sale of unserviceable Bedding, and Value of Hair expended for Officers' Bedding (transferred to Item 4)		420 4 1
Carried forward £.		37,760 13 5

- - - - - - - - - No. 9.

TROOP SERVICE, from the 1st April 1876 to the 31st March 1877.

DISBURSEMENTS.	£.	s.	d.
1. CAPITAL CHARGES OF THE SERVICE:			
Nil.			
2. SALARIES, &c., OF ESTABLISHMENTS:			
Salaries, Wages, and Contingencies of Establishments in England, Egypt, and India; including Repairs, &c., of Office Furniture and Fittings in Egypt and India - -	10,609	1	7
3. REPAIRS, &c., FOR THE TROOP SHIPS:			
Naval and Gunners' Stores supplied for the Troop Ships; and Cost of Stores and Labour expended in their repair, principally at Portsmouth Dockyard - - - - - - - - - - - - - £. 54,710 16 1			
Expense of new Engines and Boilers for "Euphrates" supplied under contract (balance), and of Repairs, &c., at Birkenhead - - - £. 49,019 – 10			
	103,729	16	11
4. FURNITURE, MESS TRAPS, &c., FOR SALOONS AND CABINS OF TROOP SHIPS:			
Furniture, Mess Traps, and Lamps for Saloons and Cabins of the Troop Ships supplied or repaired; and Bedding for Military Officers and their Families - - - - -	2,906	4	4
5. COALS FOR THE TROOP SHIPS:			
Payments to the Admiralty and to Contractors for Supplies to the Troop Ships; and Value of Supplies made to them at Bombay; including Coaling Expenses - - - -	31,618	4	7
6. MESS OF OFFICERS, &c., ON BOARD THE TROOP SHIPS:			
Payments by Paymasters of the Troop Ships, or to Contractors, for Supplies for the General Mess on board the Troop Ships; and Value of Ships' Provisions used for General Mess (transferred from Item 7) - - - - - - - - - -	28,075	5	6
7. VICTUALLING OF SEAMEN AND TROOPS:			
Payments to the Admiralty or to Contractors on account of Provisions, Mess Utensils and Implements supplied for the Crews of the Troop Ships and for Troops and their Families; Lights and Culinary Fuel for use on board the Troop Ships; and Allowances in lieu of Provisions or Lights; Value of Supplies from the General Mess Stores, and computed Cost of Victualling Saloon Servants (transferred from Item 6) - - - - -	50,759	4	2
8. MEDICINES, &c., FOR THE TROOP SHIPS:			
Medicines and Hospital Necessaries for Crews of the Troop Ships, and for Troops and their Families - - - - - - - - - - - - -	1,405	17	11
9. BEDDING FOR TROOPS:			
Bedding for Troops embarked; also Washing and repairing Bedding - - - -	1,659	11	10
Carried forward - - - £.	230,763	6	10

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	37,760	13	5
RECEIPTS—*continued.*			
10. Clothing, &c., for Crews of the Troop Ships:			
Recoveries from the Officers and Men of the Troop Ships on account of Clothing, Tobacco, and Soap issued on payment - - - - - - - - - - - -	2,392	11	4
11. Pay and Allowances of Officers and Crews of the Troop Ships:			
Credits on account of Payments for Imperial Service made by the Paymasters of the Troop Ships, and recoveries of Sums overpaid - - - - - - - - - - -	16	15	6
12. Travelling Expenses of Officers and Crews of the Troop Ships:			
Nil.			
13. Pilotage and Miscellaneous Expenses of the Troop Ships:			
Nil.			
14. Steam Tenders and Boats:	£.	s.	d.
Proceeds of Sale of unserviceable Stores in Egypt; Payments by the Admiralty for the Services of the Tenders when escorting Imperial Ships through the Suez Canal; and refund of Charges on account of the Hulk "Semiramis," at Bombay - - - - - - -	1,029	14	7
Adjustment of Expenses of Maintenance of the Flotilla at Bombay from the commencement of the Troop Service to the date of its transfer to the Marine Service, viz., 30th April 1875 - - - - -	20,717	1	7
		21,746	16 2
15. Repairs, &c., of the Victoria Buildings at Suez:			
Proceeds of Sale of unserviceable Stores, and Credits on account of Stores taken over by Government of Bombay - - - - - - - - - - - -		671	11 7
16. Transit Charges through Egypt:			
Recoveries from Military Officers on account of the Dues paid to the Suez Canal Company for passage of their Families; Credit on account of Passengers conveyed on the General Service of India, and on Imperial Service; Proceeds of Sale of unserviceable Stores, and Value of Arm Chests taken over for the General Service of India - -		254	1 9
17. Books, Stationery, and Miscellaneous Expenses:			
Recoveries on account of Library Books Lost or Damaged; Value of unserviceable Ammunition returned into Store; Gain by Exchange, and Miscellaneous Receipts - - -		346	9 —
Carried forward - - - £.		63,188	18 9

Service, from the 1st April 1876 to the 31st March 1877—*continued.*

	£.	s.	d.	£.	s.	d.
Brought forward - - -				230,763	6	10
DISBURSEMENTS—*continued.*						
10. CLOTHING, &c., FOR CREWS OF THE TROOP SHIPS:						
Clothing, Tobacco, and Soap drawn from Naval Yards for issue (principally on payment) to Officers and Crews of the Ships, and commuted Allowance paid in lieu of gratuitous Clothing - - - - - - - - - - - - - - - -				2,674	5	2
11. PAY AND ALLOWANCES OF OFFICERS AND CREWS OF THE TROOP SHIPS:						
Payments on board, and to the Admiralty, for Pay and Allowances of Officers and Men of the Troop Ships - - - - - - - - - - - - - - -				60,407	1	9
12. TRAVELLING EXPENSES OF OFFICERS AND CREWS OF THE TROOP SHIPS:	£.	s.	d.			
Travelling Expenses and Subsistence of Officers and Men joining the Troop Ships on appointment, &c. - - - - - - - - -	172	17	6			
Conveyance of the Crew of the "Euphrates" from Birkenhead to Portsmouth - - - - - - - - - - - - -	668	15	5			
				841	12	11
13. PILOTAGE AND MISCELLANEOUS EXPENSES OF THE TROOP SHIPS:						
Pilotage Allowances to the Navigating Officers of the Troop Ships, and to Pilots at Portsmouth, &c.; Expenses of Mooring and Unmooring the Troop Ships; Premiums on Paymaster's Bonds; Washing, and Carriage Hire, Postage, &c. - - - - - - - - -	398	–	8			
Allowances to Crew of "Euphrates" residing on shore at Birkenhead -	579	2	6			
Maintenance of Men in Hospital and Prison - - - - - -	904	3	9			
				1,881	6	11
14. STEAM TENDERS AND BOATS:						
Payments to the Admiralty and to Contractors for Coals and Stores supplied for, and Repairs to, the Tenders, Boats, &c., in Egypt, and Pay and Expenses of their Crews; Arrear Charges for Docking, &c., Vessels of the Flotilla at Bombay - - - -				2,931	19	8
15. REPAIRS, &c., OF THE VICTORIA BUILDINGS AT SUEZ:						
Fire Insurance of Buildings, &c.; Payments for Painting, Repairs, Water Rate, &c. -				624	14	5
16. TRANSIT CHARGES THROUGH EGYPT:						
Payments to the Suez Canal Company for passage of the Troop Ships and Steam Tenders, and of the Officers, Troops, and their Families conveyed; and Incidental Expenses -				32,393	6	9
17. BOOKS, STATIONERY, AND MISCELLANEOUS EXPENSES:						
Books, Stationery, and Printing at Home and in India; Stationery Allowance to the Paymasters of the Troop Ships, and Allowances for care of the Military Libraries on board; Telegrams; Expenses of embarking Troops at Queenstown; Forage and Gear for use of Horses conveyed; Ammunition for the Troops embarked, and Miscellaneous Expenses - - - - - - - - - - - -	£. 1,966	s. 17	d. 8			
Charges for embarking and landing Troops at Bombay - - - -	1,320	–	–			
				3,286	17	8
Carried forward - - - £.				335,804	12	1

No. 9.—An Account of the Receipts and Disbursements of the Indian Troop

	£.	s.	d.
Brought forward - - -	63,188	18	9
RECEIPTS—*continued.*			
18. Freight of Troops in other than Her Majesty's Indian Troop Ships:			
Recoveries of Messing Contributions and Ration Stoppages from Troops conveyed in Her Majesty's Ships and hired Steamers; Proceeds of Sale of unserviceable Stores, and Value of Stores returned by those Ships and taken over for other Services - - -	878	3	–
19. Repayments on account of Tugs lent or Water supplied:			
Repayments on account of Tugs lent or Water supplied by Indian Troop Service at Bombay in prior years - - - - - - - - - - - -	14	16	–
20. Repayments on account of Passages and Conveyance of Stores:			
Payments from Naval Funds for Officers, Troops, &c., conveyed in the Troop Ships on Imperial Service; and Credit for Conveyance in the Troop Ships of Passengers, Horses, &c., on the General Service of India - - - - - - - - -	7,509	15	4
Total Receipts - - - £.	71,591	13	1

STATEMENT showing the Agreement of the Totals of Receipts and Disbursements for the Indian Troop
Receipts and Disbursements shown in the foregoing

RECEIPTS.		£.	s.	d.	£.	s.	d.
Total Receipts of Indian Troop Service, per Home Accounts, 1876–77 - - - -			18,288	12	5		
Ditto - - ditto - - in India, per Finance-and-Revenue Accounts for the same Year -	£. 38,311 16 –						
Less—Amount over-credited under this Head in those Accounts, and regarding which a Despatch has been sent to the Government of Bombay - - -	1,776 16 6						
			36,534	19	6		
Add—						54,823	11 11
Extra Receipts by Sub-accountants, principally in respect of Messing and Mess Contributions			17,759	12	5		
Transfers between Heads of Expenditure (*see* Contra) - - - - - - - -			5,335	19	11		
Transfers to the Credit of the Troop Service, not shown as Receipts in the Home Accounts, but abated from the Total Disbursements for the Year (*see* Contra) - - - - -			3,715	12	9		
Credit in adjustment of Sums debited in the first instance to the Troop Service (per Contra) -			282	4	6		
						27,093	9 7
Abate—						81,917	1 6
Receipts through Accounts of the Troop Service relating to Imperial Service - - -			7,244	–	5		
Ditto - - ditto - - relating to the General Service of India -			2,926	9	2		
Ditto - - ditto - - for Income Tax - - - - - -			146	10	10		
Repayments by Sub-accountants of Balances due on closing their accounts - - - -			8	8	–		
						10,325	8 5
Total Receipts - - - £.						71,591	13 1

Admiralty, 21 January 1878.

Service, from the 1st April 1876 to the 31st March 1877—*continued.*

	£.	s.	d.
Brought forward - - -	335,804	12	1
DISBURSEMENTS—*continued.*			
18. FREIGHT OF TROOPS IN OTHER THAN HER MAJESTY'S INDIAN TROOP SHIPS:			
Conveyance in Her Majesty's Ships and Hired Steamers from Bombay to this Country of Surplus Troops, at the close of the Season 1875–76; Balance due for similar service in Hired Steamers at the close of the previous Season; and Passages of Persons in continuation of Voyages commenced in Indian Troop Ships - - - - - - -	11,751	7	11
TOTAL EXPENDITURE - - - £.	347,556	–	–
Abate—Receipts per Contra - - - - - - - -	71,591	13	1
NET EXPENDITURE from 1st April 1876 to 31st March 1877 - - - £.	275,964	6	11

SERVICE appearing in the HOME and FINANCE-and-REVENUE ACCOUNTS of *India* for the Year 1876–77, and the Total ACCOUNT of EXPENDITURE for the same Year.

DISBURSEMENTS.	£.	s.	d.	£.	s.	d.
TOTAL DISBURSEMENTS of the INDIAN TROOP SERVICE, per Home Accounts, 1876–77 - -				322,725	15	9
Ditto - - ditto - - in India, per Finance-and-Revenue Accounts for the same Year -	£. 21,453	18	6			
Less—Amount over-debited under this Head in those Accounts, and regarding which a Despatch has been sent to the Government of Bombay - - -	14,992	12	4	6,461	6	2
						329,187 1 11
Add—						
Expenditure by Sub-accountants, from Extra Receipts, per Contra - - - - -				17,759	12	5
Transfers between Heads of Expenditure, per Contra - - - - - - - - -				5,335	19	11
Transfers to the Credit of the Troop Service, per Contra - - - - - - - -				3,715	12	9
Amount debited in the first instance to the Troop Service, but subsequently credited (*see* Contra)				282	4	6
						27,093 9 7
						356,280 11 6
Abate—						
Disbursements through Accounts of the Troop Service relating to Imperial Service - -				6,168	13	7
Ditto - - - ditto - - - relating to the General Service of India				2,239	12	2
Ditto - - - ditto - - - for Income Tax repaid - - -				307	17	9
Repayments by Sub-accountants of Balances due on closing their accounts - - - -				8	8	–
						8,724 11 6
TOTAL DISBURSEMENTS - - - £.						347,556 – –
Abate—Receipts per Contra - - - - - - - - - -						71,591 13 1
TOTAL NET EXPENDITURE as shown in the Annual Account for 1876-77 - - - - £.						275,964 6 11

W. R. Mends,
Director of Transport Services.

C. J. Cruttenden,
Deputy Director of Transport Services and Assistant for India.

No. 10.

STATEMENT showing the NET EXPENDITURE incurred on account of the ROYAL INDIAN ENGINEERING COLLEGE, during the Year ended 31st March 1877.

	£.	s.	d.	£.	s.
Furniture	-	-	-	17	18
Salaries and Allowances of President, Professors, &c.	8,367	15	–		
Steward's Salary, Wages of Servants, &c.	1,897	–	2		
Travelling Expenses, Advertisements, Postage, &c.	272	6	5		
Rates and Taxes, Maintenance of Building, Repairs of Furniture, &c.	1,372	9	9		
Lights, Fuel, and other House Articles	1,331	13	7		
Provisions, Wines, &c.	4,254	12	8		
Laundry: Wages and Stores	446	15	8		
Expenditure on Library, Laboratory, Workshops, &c.	787	12	5		
Lecturers, Examiners, &c.	644	15	6		
Pupilage Fees to Engineers	1,600	–	–		
Lodging Allowance of Students on Practical Course	1,395	–	–		
Expenses of Students visiting Works, &c.	178	14	9		
Salary of Chaplain and Expenses attending Divine Service	251	12	1		
Expenditure on Garden, Farm, and Dairy, in excess of Receipts	18	16	8		
				22,819	4
NET Expenditure during the Year ended 31st March 1877 - - - £.				22,837	3

The above Expenditure has been brought to Charge, as follows:—

	£.	s.	d.	£.	s.
Disbursements:					
Cost of Furniture	17	18	9		
Salaries of President, Professors, &c.; Wages of Servants; Provisions, and Contingent Expenses	23,677	11	4		
				23,695	10
Deduct—Receipts: Sale of Provisions, Farm Produce, &c.				858	6
			£.	22,837	3
Fees received from Students in 1876–77:					
	£.	s.	d.		
In England	16,335	10	–		
In India	1,484	–	–		
				17,819	10 –

Thos. W. Keith, Accountant.

No. 11.

A COMPARISON of the ESTIMATED *and* ACTUAL RECEIPTS *and* DISBURSEMENTS *of the Home Treasury of the Government of India, for the Year 1876-77.*

	1876-77.		Increase.	Decrease.
	Original Estimate of January 1876.	Account.		
	£.	£.	£.	£.
Receipts	15,326,900	19,294,390	3,967,490	—
Disbursements	15,791,872	17,500,322	1,708,450	—

RECEIPTS.

REVENUE, ORDINARY:.

	1876-77. Original Estimate of January 1876.	1876-77. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
MINT: Proceeds of Sales of Indian Coins sent to this Country for Assay	- -	26	26	—	
TELEGRAPH: Indo-European Telegraph	8,500	14,766	6,266	- -	Arising from increase of traffic, consequent on the interruption of the Red Sea Line, and from the receipt of one additional instalment of the Persian debt.
MARINE: Refund of overpayment in the year 1875-76 in respect of Stores for India	- -	13	13	—	
INTEREST: Interest realised from Investment of Cash Balance, &c.	20,000	11,106	- -	8,894	Consequent on the limited demand for temporary loans, and the low rate of interest obtainable.
Interest accrued due on East India Bonds and India Debentures at the time of sale	- -	15,185	15,185	- -	*Vide* explanation of the increase under "Debt Incurred" and "Deposits."
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES: Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	10,600	12,050	1,450	—	
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund	79,000	82,601	3,601	—	
MISCELLANEOUS: Sale proceeds of Books and unserviceable Stores; receipts in respect of the India Museum; pay, &c. of Inmates of the Royal India Lunatic Asylum, appropriated to their Maintenance; recoveries for detention of Lighters, &c.	5,000	11,125	6,125	- -	The receipts at the India Museum largely exceeded the Estimate, owing to the exhibition there of the presents brought home by His Royal Highness the Princeof Wales, and the Account also includes the proceeds of the sale of Dr. Forbes Watson's work on the Textile Manufactures of India.
Fines and Penalties incurred by Contractors in providing Stores and Freight	3,000	8,870	5,870	- -	This is nominal, as a sum of 6,230 *l.*, the amount of fines remitted, is shown as a payment in the Account, the fines incurred being stated net in the Estimate of January 1876.
Repayment by the Imperial Government of one moiety of the Expenses attending the Special Mission to Seistan	12,600	12,693	93	—	
Proceeds of Sale of Chinchona Bark	- -	9,604	9,604	- -	An exceptional receipt.
ARMY: Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	25,000	30,912	5,912	- -	Arising from unforeseen employment of Indian Troop Ships on Imperial service.
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India and paid to Imperial Revenues; those pensions having been subsequently capitalised from the date of grant	- -	9,911	9,911	—	
Subscriptions to the Indian Service Family Pension Fund	1,200	1,710	510	—	
PUBLIC WORKS: Royal Indian Engineering College: Fees from Students, &c.	17,500	17,194	- -	306	
Carried forward £.	182,400	237,766			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876-77—*continued*.

RECEIPTS—*continued*.	1876-77. Original Estimate of January 1876.	1876-77. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	182,400	237,766			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
IRRIGATION:					
Rent, &c., of Houses acquired from the East India Irrigation and Canal Company	500	351	- -	149	
DEBT INCURRED:					
India 4 per Cent. Stock sold - - - - - - - - - - - -	- -	4,000,000	4,000,000	- -	In January 1876 it was not anticipated that any Loan would be raised in England during 1876-77, but the falling off in the demand for Bills, and the unfavourable rates of exchange obtained, soon after the Estimate was formed, rendered recourse to borrowing in this country indispensable; in addition to which the drawings on India were reduced in February and March 1877, at the request of the Government of India.
India 4 per Cent. Debentures sold - - - - - - - - - - - -	- -	100,000	100,000	- -	
East India Bonds sold - - - - - - - - - - - -	- -	1,500,000	1,500,000	- -	
Temporary Loan on Security of an East India Bond - - - - - -	- -	500,000	500,000	- -	
DEPOSITS:	—	6,100,000			
Premium realised by the Sale of India 4 per Cent. Stock and Debentures, and East India Bonds - - - - - - - - - - - - - -	- -	116,168	116,168	- -	
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury, in repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - -	4,000	2,695	- -	1,305	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - - - -	111,000	131,210	20,210	- -	The Account includes repayment of 11,200 *l.* compensation made to owners of slave dhows destroyed by H.M.S. "Thetis," and 7,432 *l.* expenses incurred in British Burmah, in connection with Mr. Grosvenor's Mission to Yunnan.
Ditto, in part repayment of Disbursements in India on account of the Abyssinian Expedition - - - - - - - - - - - - - - - -	24,000	500	- -	23,500	The settlement of this claim was postponed till a reply had been received to a Despatch sent to Bombay regarding it.
Miscellaneous Receipts - - - - - - - - - - - - - -	5,000	9,901	4,901	- -	The Account includes a sum of 6,046 *l.* received on account of sales of goods received from India for exhibition at Vienna, &c.
Bills of Exchange on India - - - - - - - - - - - - -	15,000,000	12,695,799	- -	2,304,201	The demand for Bills having fallen off early in the year 1876, recourse was had to a Loan to supply the deficiencies in the drawings in 1875-76 and 1876-77, and in February and March 1877 the drawings were reduced at the request of the Government of India.
	15,140,000	12,837,410			
TOTAL - - - £.	15,326,900	19,294,390			
DISBURSEMENTS.					
EXPENDITURE, ORDINARY:					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:					
LAND REVENUE:					
Law Charges in connection with Appeals from India - - - - - -	1,800	576	- -	1,224	
Stores for India - - - - - - - - - - - - - -	3,400	1,916	- -	1,484	
FOREST:					
Allowances to successful Candidates for the Indian Forestry Department, &c. -	1,400	1,881	481	—	
Stores for India - - - - - - - - - - - - - -	1,100	117	- -	983	
EXCISE:					
Stores for India - - - - - - - - - - - - - -	- -	64	64	—	

CUSTOMS:				
Stores for India	- -	11	11	—	
SALT:				
Stores for India	400	3,051	2,651	—	
OPIUM:				
Stores for India	1,000	3	- -	997	
STAMPS:				
Stores for India	31,300	25,130	- -	6,170	The consumption of Stamped Papers in India has been smaller than was anticipated in January 1876.
MINT:				
Cost of Assay of Indian Coins, and Passage to India of a Mint Engineer	- -	124	124	—	
Stores for India	15,000	39,605	24,605	- -	The indents for Copper for the Bombay Mint have exceeded the Estimate.
POST OFFICE:				
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	62,170	- -	7,830	The increase consequent on India joining the Postal Union did not take effect so soon as was anticipated in January 1876.
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Compensation awarded on recovery of Stamps saved from the wreck of the "Dhoolia"	- -	13	13	—	
Stores for India	9,000	9,823	823	—	
TELEGRAPH:				
Indo-European Telegraph	16,000	12,820	- -	3,180	The decrease mainly occurs in the Estimate for Stores, the supplies having been procured at lower rates than estimated.
Red Sea and India Telegraph	18,027	18,027	—	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	4,000	9,387	5,387	- -	No provision was made in the Estimate for the pay of the Director General of Telegraphs while on special duty, and the number of Officers on Furlough has increased.
Telegraph Lines in India: Stores for India	26,100	61,447	35,347	- -	Consequent on the receipt from India of indents for Telegraph Wire in excess of the Estimate.
H ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:				
His Highness Maharajah Duleep Sing	20,800	21,067	267	—	
	222,927	270,832			
CHARGES ON THE REVENUE OF INDIA:				
INTEREST ON DEBT:				
Interest on Loans contracted in England	2,115,045	2,271,995	156,950	- -	Interest on additional debt incurred subsequently to January 1876.
Dividends on the Indian Transfer Loan	45,800	44,968	- -	832	Owing to the transfer of Stock to the books in India.
INTEREST ON OTHER OBLIGATIONS:				
Interest on Deposits in Regimental Savings Banks of Men returned from India	- -	602	602	—	
ADMINISTRATION:				
Home Establishments, &c.	209,000	217,614	8,614	- -	Attributable to an increased payment to the Bank of England for management of debt; to payment in this year of five quarters' accounts for Postage of Despatches to and from India; and to the cost of an exceptional number of Telegrams during the Prince of Wales' Visit to India.
Expenses attending the Extension of the India Store Depôt	1,000	1,340	340	—	
Payments on account of Administration in India	11,000	4,469	- -	6,531	The passage and outfit allowance of the Governor General, for which provision was made in the Estimate, was paid in the year 1875–76, and that of a Governor, also included in the Estimate, has not been required.
Stores for India	500	589	89	—	
MINOR DEPARTMENTS:				
Stores for India	17,100	12,076	- -	5,024	In the absence of complete information from India, the Estimate was based on previous expenditure.
Other Payments	20,500	25,537	5,037	- -	The expenses of the India Department at the Philadelphia Exhibition, and the final charges in this country on account of the "Bengal Gazetteer," have exceeded the Estimate.
Carried forward £.	2,419,945	2,579,190			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876-77—*continued*.

DISBURSEMENTS—*continued*.	1876-77. Original Estimate of January 1876.	1876-77. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued*.	£.	£.	£.	£.	
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward	222,927	270,832			
CHARGES ON THE REVENUE OF INDIA—*continued*.					
Brought forward	2,419,945	2,579,190			
LAW AND JUSTICE:					
Stores for India	500	478	- -	22	
Other Payments	2,300	1,096	- -	1,204	Provision was made in the Estimate for the passage and outfit allowance of a Chief Justice which has not been required.
MARINE:					
Pensions and Retired Allowances	47,500	45,600	- -	1,900	
Furlough and Absentee Allowances	700	959	259	—	
Commutation of Pensions of Officers of the late Indian Navy	- -	2,580	2,580	—	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	63,462	- -	6,538	The full complement of vessels not having been employed.
Sundry items	500	775	275	—	
Stores for India	53,900	67,220	13,320	- -	This increase is mainly owing to the transfer to this head of Stores for Lighthouses, included in the Estimate under the head of "Stores chargeable to Provincial Services."
EDUCATION:					
Passage and Outfit of Educational Officers on appointment	600	610	10	—	
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment	900	2,450	1,550	- -	The Account includes Passage and Outfit Allowance of the Bishops of Calcutta and Bombay.
Stores for India	- -	290	290	—	
STATIONERY AND PRINTING:					
Stationery, Printing, and Bookbinding	7,000	8,485	1,485	—	
Stores for India	120,000	185,139	65,139	- -	Owing to increased demands for Stationery from Bengal.
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	20,000	- -	- -	20,000	The payment of this sum was postponed, pending the adjustment by the Imperial Government of a claim on account of Zanzibar Consulate Expenses, &c.
Sundry items	1,000	2,290	1,290	—	
Stores for India	600	394	- -	206	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	1,145,000	1,220,563	75,563	- -	Consequent on Civil Service Annuities previously paid in India having been transferred to this country after the preparation of the Estimate.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, Expenses of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c.	33,000	38,644	5,644	- -	Owing to Salvage expenses of the "St. Malo," and general average on Stores per "City of Halifax," and other ships.
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	- -	6,230	6,230	- -	For explanation, *vide* Receipt on this Account.
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	223,000	235,212	12,212	- -	Consequent on the increased number of officers on furlough. *Vide* also explanation against Army Furlough below.

ARMY—EFFECTIVE:					
Home Charges of Her Majesty's Regiments serving in India	660,000	550,548	- -	109,452	Owing to the postponement to 1877–78 of advances originally estimated to have been made in this year.
Furlough Allowances of Officers of the Indian Service	203,000	209,703	6,703	- -	Consequent on the retrospective effect given to the privilege of drawing their Furlough Pay at the rate of exchange of 2 *s.* the rupee, granted to those officers who elected the Furlough Rules of 1868 before 1st July 1871.
Indian Troop Service	298,400	322,726	24,326	- -	Mainly owing to the repairs to the "Euphrates" having exceeded the Estimate.
Passage of Officers and Troops otherwise than in Troop Ships	6,900	13,030	6,130	- -	The Account includes the amount of Claims by the Admiralty, which it was expected in January 1876 would have been paid in the year 1875–76.
Miscellaneous	31,000	34,717	3,717	- -	
Stores for India	999,600	1,129,040	129,440	- -	Consequent on a large supply of Martini-Henry rifles and ammunition.
ARMY—NON-EFFECTIVE:					
The Imperial Government on account of Retired Pay, &c., of Troops serving or having served in India	540,000	368,330	- -	171,670	Owing to the postponement to 1877–78 of advances originally intended to have been made in this year.
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	940,000	983,488	43,488	- -	Sufficient provision was not made in the Estimate for the retirement of Officers under the arrangement promulgated by Order of the Government of India, dated 1st January 1876, No. 1.
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	80,000	123,006	43,006	- -	
Lord Clive's Fund—Pensions, &c.	113,000	108,648	- -	4,352	Consequent on the capitalization of a portion of these Pensions from 1st April 1874.
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	100,000	100,000	—	—	
Charge to India for Cost of Absorption of Supernumerary Commissions in British Regiments	5,000	- -	- -	5,000	The arrangements under which these charges are incurred are drawing to a close.
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their Retirement from the Service	5,000	913	- -	4,087	
Indian Service Family Pension Fund	400	772	372	—	
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers in the Public Works Department	49,000	56,029	7,029	- -	Consequent on the increased number of Officers on furlough. *Vide* also explanations against Army Furlough above.
Royal Indian Engineering College	23,000	23,695	695	—	
Sundry items	4,500	3,996	- -	504	
Stores for India	6,400	7,200	800	—	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:					
Stores for India: Tools for use on Famine Relief Works	- -	504	504	—	
	8,223,645	8,510,012			
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
GUARANTEED INTEREST, &c.	4,700,000	4,686,919	- -	13,081	Consequent on the discharge of certain Debentures, and the renewal of others at a reduced rate of interest.
DEBT DISCHARGED:					
Repayment of Temporary Loan	- -	500,000	500,000	- -	*Vide* Receipt under "Debt Incurred."
Carried forward £.	13,146,572	13,967,763			

No. 11.—A Comparison of the Estimated and Actual Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1876-77—*continued*.

DISBURSEMENTS—*continued.*	1876-77. Original Estimate of January 1876.	1876-77. Account.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued.*	£.	£.	£.	£.	
Brought forward	13,146,572	13,967,763			
PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE:					
State Railways	817,000	616,118	- -	200,882	The Estimate was based on information received from India.
Irrigation Works	4,800	3,096	- -	1,704	
	821,800	619,214			
ADVANCES REPAYABLE:					
Disbursements in England for Purchase of Malt Liquor on behalf of the Imperial Government, &c.	4,000	3,942	- -	58	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds	148,000	158,000	10,000	- -	The applications from the Agents of the Funds for advances have been in excess of the Estimate.
Her Majesty's Postmaster General, on account of Postage collected in India	60,000	41,951	- -	18,049	Consequent on advices not having been received from India during the year to so late a date as usual.
Ditto, on account of Sums received in India for Money Orders	45,000	49,896	4,896	—	
Family Remittances, Remittances by Administrators General, &c.	458,000	612,356	154,356	- -	The increase occurs in "Family Remittances," and is doubtless attributable to the low rate of exchange otherwise obtainable.
Miscellaneous Payments to be brought to charge or recovered in India	215,000	231,010	16,010	- -	The Account includes a payment to Her Majesty's Treasury of 46,000 *l.* in final settlement of various outstanding claims between this office and the Imperial Government, including those of the second and third Expeditions to China. On the other hand, the payments for Compensation awarded by Bonus Committees have fallen short of the Estimate.
Copper supplied to the Calcutta Mint for Coinage purposes	61,000	106,755	45,755	—	
Stores chargeable to Provincial and Local Funds, to Foreign States, and against income derived from Workshops	239,900	156,197	- -	83,703	The Estimate was based on the experience of 1875-76, in the absence of complete information from India.
	1,226,900	1,356,165			

GUARANTEED RAILWAY COMPANIES:

	1876-77. Estimate of Jan. 1876.	1876-77. Account.			
	£.	£.			
Withdrawals	1,099,600	2,442,933			
Receipts	507,000	889,695			
Net Withdrawals £.	592,600	1,553,238	592,600	1,553,238	960,638 - - The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations.
TOTAL £.			15,791,872	17,500,322	

India Office, 13 May 1878.

T. L. Seccombe, Financial Secretary.

No. 12.

A COMPARISON of the ORIGINAL and REGULAR ESTIMATE of the RECEIPTS and DISBURSEMENTS of the Home Treasury of the Government of *India*, for the Year 1877-78.

	1877-78.		Increase.	Decrease.
	Estimate of January 1877.	Estimate of May 1878, presented to Parliament.		
	£.	£.	£.	£.
Receipts	16,296,700	14,877,455	—	1,419,245
Disbursements	16,347,639	16,514,853	167,214	—

RECEIPTS.

	1877-78.		Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	Estimate of January 1877.	Estimate of May 1878, presented to Parliament.			
REVENUE, ORDINARY.	£.	£.	£.	£.	
FOREST:					
Amount received from the Admiralty for Teak Timber forwarded from India, &c.	- -	13,434	13,434	- -	An exceptional receipt.
MINT:					
Proceeds of Sales of Indian Coins sent to this country for Assay	- -	37	37	—	
TELEGRAPH:					
Indo-European Telegraph	6,100	6,149	49	—	
INTEREST:					
Interest realised from Investment of Cash Balance, &c.	10,000	23,617	13,617	- -	In consequence of the subscribers to the Debenture Loan of 3,000,000 *l.* having generally paid up in full, the Cash Balance was for a time larger than had been estimated in January 1877, and the rate of interest obtainable was unusually high.
RECEIPTS IN AID OF SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES:					
Subscriptions to Widows' Funds of the Home Establishment, Fees, &c.	10,500	13,323	2,823	- -	Mainly owing to the receipt of subscriptions to the India Office Provident Fund recently established.
Subscriptions to the Indian Military and Medical Funds, and the Indian Navy Fund	81,000	88,602	7,602	- -	Owing to the large number of Officers who have availed themselves of recent retirement schemes, and whose subscriptions are consequently now received in this country.
MISCELLANEOUS:					
Recoveries for Stamps; sale proceeds of Books and unserviceable Stores; pay, &c., of Inmates of the Royal India Lunatic Asylum, appropriated to their maintenance, &c.	6,000	6,355	355	—	
Fines and Penalties incurred by Contractors in providing Stores and Freight	3,000	12,105	9,105	- -	The amount of fines remitted is shown as a payment in the Estimate of May 1878, the fines incurred being stated net in the Estimate of January 1877.
Proceeds of sales of Chinchona Bark	3,000	50,435	47,435	- -	Owing to the receipt from India of a much larger supply than had been anticipated, and to the favourable state of the market in this country.
ARMY:					
Value of Clothing, Accoutrements, &c., in possession of Regiments on their transfer from the Indian to the British Establishment; proceeds of Sales of unserviceable Stores; receipts on account of the Indian Troop Service; retrenchments on account of Messing, &c.	45,000	58,710	13,710	- -	The Estimate of May 1878 includes a receipt of 6,688 *l.* for Indian War Medals sent to the Mint to be melted; and the receipts on account of the Indian Troop Service have exceeded the original Estimate.
Subscriptions to the Indian Service Family Pension Fund	2,000	1,255	- -	745	
PUBLIC WORKS:					
Royal Indian Engineering College: Fees from Students, &c.	17,300	17,085	- -	215	
Carried forward £.	183,900	291,107			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued*.

RECEIPTS—*continued*.	1877-78. Estimate of January 1877.	1877-78. Estimate of May 1878, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
	£.	£.	£.	£.	
Brought forward - - -	183,900	291,107			
REVENUE FROM PRODUCTIVE PUBLIC WORKS:					
IRRIGATION:					
Rent, &c., of Houses acquired from the East India Irrigation and Canal Company	800	765	- -	35	
DEBT INCURRED:					
India 4 per Cent. Stock - - - - - - - - - - - - - -	- -	1,280,000	1,280,000	- -	Rendered necessary by the discontinuance for a time of the drawings of Bills on India, owing to the pressure caused by the Famine in Madras.
India 4 per Cent. Debentures - - - - - - - - - - - - -	- -	3,000,000	3,000,000	- -	
	—	4,280,000			
DEPOSITS:					
Premium realised by the sale of India 4 per Cent. Stock and Debentures - - -	- -	59,141	59,141	- -	
REPAYMENT OF ADVANCES:					
From Her Majesty's Treasury, in repayment of Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - -	4,000	2,167	- -	1,833	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
From Her Majesty's Treasury and other Public Departments, in repayment of Advances in India on account of Emigration of Coolies, Indian Native Troops employed in China, Chelsea Out-pensioners paid in India, Supplies to Her Majesty's Ships on the East India Station, &c. - - - - - - - - - - -	103,000	106,733	3,733	—	
Miscellaneous Receipts - - - - - - - - - - - - - -	5,000	3,087	- -	1,913	
Bills of Exchange on India - - - - - - - - - - - - -	16,000,000	10,134,455	- -	5,865,545	*Vide* explanation above, against "Debt Incurred" and "Deposits."
	16,108,000	10,244,275			
TOTAL - - - £.	16,296,700	14,877,455			

DISBURSEMENTS.

EXPENDITURE, ORDINARY:

CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON:

LAND REVENUE:					
Law Charges in connection with Appeals from India	1,700	1,052	- -	648	
Stores for India	2,700	2,790	90	—	
FOREST:					
Allowances to successful Candidates for the Indian Forestry Department, &c.	2,600	2,737	137	—	
Freight from India of Teak Timber forwarded to this country for sale to the Admiralty	- -	4,596	4,596	- -	*Vide* receipt on this account above.
Stores for India	- -	5	5	—	
EXCISE:					
Stores for India	- -	4,706	4,706	- -	In January 1877 it was thought that this payment would be made in the year 1876-77.
SALT:					
Stores for India	- -	810	810	- -	No information of the probable requirements for 1877-78 had been received from India in January 1877, and the demand for stores for these services is very uncertain.
OPIUM:					
Stores for India	- -	1,749	1,749	- -	
STAMPS:					
Stores for India	25,900	28,460	2,560	- -	The requisitions for stamps for Bombay have proved to be larger than was anticipated.
MINT:					
Cost of Assay of Indian Coins	- -	25	25	—	
Stores for India	3,200	26,219	23,019	- -	In January 1877 no Estimate had been received from India of the requirements of the Bombay Mint during 1877-78.
POST OFFICE:					
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury	70,000	75,125	5,125	- -	On the settlement of the account for 1875-76 a balance of 5,125 *l.* was payable from Indian revenues.
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad	3,600	3,600	—	—	
Stores for India	24,400	17,861	- -	6,539	Owing to a delay in the supply of stamps and stamped envelopes a portion of the amount originally estimated will be paid in 1878-79.
TELEGRAPH:					
Indo-European Telegraph	24,200	25,274	1,074	- -	The increase occurs in payments to the Indo-European Telegraph Company, on account of earnings.
Red Sea and India Telegraph	18,027	18,027	—	—	
Indian Telegraph Department: Absentee Allowances and Contingent Expenses	7,000	4,961	- -	2,039	The officers at present on furlough, being mostly junior in the Service, are in receipt of smaller allowances than those who were in this country in January 1877.
Telegraph Lines in India: Stores for India	52,200	36,494	- -	15,706	A portion of the payments included in the original Estimate will be made in 1878-79.
ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS:					
His Highness Maharajah Duleep Sing	21,067	21,067	—	—	
	256,594	275,558			

CHARGES ON THE REVENUE OF INDIA:

INTEREST ON DEBT:					
Interest on Loans contracted in England	2,327,045	2,447,607	120,562	- -	Owing to the issue, in the year 1877, of 1,500,000 *l.* India Bonds and 3,000,000 *l.* India Debentures.
Dividends on the Indian Transfer Loan	44,500	44,675	175	—	
INTEREST ON OTHER OBLIGATIONS:					
Interest on Deposits in Regimental Savings Banks of Men returned from India	- -	716	716	—	
ADMINISTRATION:					
Home Establishments, &c.	220,000	208,787	- -	11,213	Consequent on the transfer of the cost of Stationery and Printing (7,150 *l.*) to a special head of service, to a reduction in the cost of Postage of Despatches to and from India, and to three quarterly payments only having been made on the latter account during the year.
Expenses attending the Extension of the India Store Depôt	1,400	527	- -	873	
Payments on account of Administration in India	3,200	4,017	817	—	
Stores for India	2,200	2,415	215	—	
Carried forward £.	2,598,345	2,708,744			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued*.

DISBURSEMENTS—*continued.*	1877-78. Estimate of January 1877.	1877-78. Estimate of May 1878, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE, ORDINARY—*continued.*					
CHARGES CONNECTED WITH THE COLLECTION OF THE REVENUE, AND DIRECT CLAIMS THEREON—Brought forward	£. 256,594	£. 275,558	£.	£.	
CHARGES ON THE REVENUE OF INDIA—*continued.*					
Brought forward	2,598,345	2,708,744			
MINOR DEPARTMENTS:					
Stores for India	17,600	9,626	- -	7,974	In the absence of information from India, the original Estimate was based on the payments of former years.
Other Payments	21,000	20,892	- -	108	
LAW AND JUSTICE:					
Stores for India	500	193	- -	307	
Other Payments	3,600	237	- -	3,363	The original Estimate provided for passage and outfit allowances for one Chief Justice and three Judges, but no Judges proceeded to India during the year.
MARINE:					
Pensions and Retired Allowances	46,500	43,160	- -	3,340	
Furlough and Absentee Allowances	1,000	1,082	82	—	
Commutation of Pensions of Officers of the late Indian Navy	- -	1,453	1,453	—	
Contribution towards the Expenses of Her Majesty's Ships employed in the Indian Seas	70,000	69,680	- -	320	
Sundry items	500	952	452	—	
Stores for India	26,800	36,086	9,286	- -	The original Estimate was based on information received from India.
EDUCATION:					
Passage and Outfit of Educational Officers on appointment	600	391	- -	209	
ECCLESIASTICAL:					
Passage and Outfit of Chaplains on appointment, &c.	1,400	1,350	- -	50	
Stores for India	- -	78	78	—	
STATIONERY AND PRINTING:					
Stores for India	176,500	182,036	5,536	- -	In January 1877 no Estimate had been received from India of the probable requirements for stationery in Bengal, and the demands have exceeded the Estimate made in this country, which was based on the expenditure of previous years.
Other Payments	- -	7,150	7,150	- -	Included in the original Estimate under "Administration."
POLITICAL AGENCIES AND OTHER FOREIGN SERVICES:					
Mission to the Court of Persia	12,000	12,000	—	—	
Her Majesty's Establishments in China	56,500	58,327	1,827	- -	This is expenditure for three years.
Special Mission of Sir H. Bartle E. Frere, Bart., G.C.B., G.C.S.I., to Zanzibar	- -	4,100	4,100	- -	In January 1877 it was anticipated that this sum would be paid in the year 1876-77.
Sundry items	1,000	4,722	3,722	- -	The Revised Estimate includes expenses attending the Visit to this country of the Kashgar Envoy and suite, and payments on account of Secret Service.
Stores for India	- -	235	235	—	
SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES	1,236,000	1,255,305	19,305	- -	Increased payments on account of the Bengal Civil Service Annuity Fund.
MISCELLANEOUS:					
Allowances to Candidates for the Covenanted Civil Service of India, Expense of the Royal India Lunatic Asylum, Miscellaneous Charges on Stores for India, &c.	33,000	39,181	6,181	- -	The Estimate of May 1878 includes payment of 6,724 *l.* on account of cost and repairs of Insignia of the Order of the Star of India.
Remission of Fines and Penalties incurred by Contractors in providing Stores and Freight	- -	7,998	7,998	- -	For explanation, *vide* Receipt on this Account.

CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	238,000	236,152	- -	1,848	Consequent on decrease in the number of officers on furlough.
ARMY—EFFECTIVE:					
Home Charges of Her Majesty's Regiments serving in India	700,000	641,091	- -	58,909	Payments on account of arrears for previous years were postponed.
Furlough Allowances of Officers of the Indian Service	203,000	203,626	626	—	
Indian Troop Service	268,200	259,085	- -	9,115	The Estimates are framed in communication with the Director of Transport Services.
Passage of Officers and Troops otherwise than in Troop Ships	7,900	6,310	- -	1,590	
Miscellaneous	36,000	37,758	1,758	- -	The payment to the War Office of arrears due in respect of Surgeons studying at Netley exceeded the original Estimate.
Stores for India	996,000	1,154,830	158,830	- -	The increase which occurs in Ordnance stores is due partly to the postponement of payments estimated to be made in the year 1876-77, and partly to increased demands during 1877-78.
ARMY—NON-EFFECTIVE:					
The Imperial Government, on account of Retired Pay, &c., of Troops serving or having served in India	550,000	648,841	98,841	- -	A larger sum was paid on account of arrears than was first estimated.
The Imperial Government, on account of Deferred Pay to discharged or deceased Soldiers for service in India, subsequent to 1st April 1876	40,000	- -	- -	40,000	The mode of adjusting the sums due on this account is still under consideration.
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	1,020,000	1,031,541	11,541	- -	
The capitalised value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated value of their prospective claim to the Colonel's Allowance	100,000	83,982	- -	16,018	The payments under the retirement scheme promulgated in January 1877 were then very uncertain.
Lord Clive's Fund: Pensions, &c.	108,000	114,917	6,917	- -	The Estimate of May 1878 includes advances to the War Office on account of payments by British Staff Officers, &c., of Indian Pensions. On the transfer of the pensions to their various heads of service, this increase will be no longer apparent.
The Imperial Government, on account of the capitalised value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	130,000	100,000	- -	30,000	The balance on this account has been postponed.
Charge to India for cost of absorption of Supernumerary Commissions in British Regiments	3,500	- -	- -	3,500	
Gratuities, equal to the value of their Commissions, granted to Officers of British (formerly Indian) Regiments on their retirement from the Service	5,000	- -	- -	5,000	The arrangements under which these charges are incurred are drawing to a close, and no payments were made in the year 1877-78.
Indian Service Family Pension Fund	1,000	1,033	33	—	
PUBLIC WORKS—ORDINARY:					
Furlough Pay and Allowances of Officers in the Public Works Department	54,000	67,704	13,704	- -	Consequent on the increased number of officers on furlough.
Royal Indian Engineering College	24,000	21,401	- -	2,599	The "practical course" of the students during their last term has been discontinued, and the charges of the College thereby reduced.
Sundry items	4,000	4,845	845	- -	The Estimate of May 1878 includes the salaries and travelling allowances of students retained for a year in this country after having passed out of the Royal Indian Engineering College.
Stores for India	5,700	2,692	- -	3,008	
EXPENDITURE CONSEQUENT ON FAMINE IN MADRAS:					
Stores for India	- -	7,089	7,089	- -	An unforeseen expenditure.
Other Payments	- -	720	720	- -	
	8,797,145	9,088,595			
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS:					
GUARANTEED INTEREST, &c.	4,692,000	4,685,600	- -	6,400	Consequent on the discharge of certain debentures and the renewal of others at a reduced rate of interest.
PRODUCTIVE PUBLIC WORKS—CAPITAL EXPENDITURE:					
State Railways	603,000	1,146,511	543,511	- -	The Estimate of May 1878 includes the cost of a large number of locomotives, and a supply of rails, &c., for the Dhoond and Munmar Line, forwarded to India for famine relief.
Irrigation Works	3,500	274	- -	3,226	The principal payment estimated to be made on this account has been postponed to the year 1878-79.
	606,500	1,146,785			
Carried forward £.	14,352,239	15,196,538			

No. 12.—A Comparison of the Original and Regular Estimate of the Receipts and Disbursements of the Home Treasury of the Government of *India*, for the Year 1877-78—*continued*.

DISBURSEMENTS—*continued.*	1877-78. Estimate of January 1877.	1877-78. Estimate of May 1878, presented to Parliament.	Increase.	Decrease.	EXPLANATIONS OF INCREASE OR DECREASE.
EXPENDITURE—*continued.*					
	£.	£.	£.	£.	
Brought forward - - -	14,352,239	15,196,538			
ADVANCES REPAYABLE:					
Disbursements in England for purchase of Malt Liquor on behalf of the Imperial Government, &c. - - - - - - - - - - - - -	4,000	2,927	- -	1,073	
REMITTANCE ACCOUNT BETWEEN ENGLAND AND INDIA:					
Advances on account of the Bengal, Madras, and Bombay Civil Funds - - -	158,000	160,000	2,000	—	
Her Majesty's Postmaster General, on account of Postage collected in India - -	60,000	51,582	- -	8,418	
Ditto, on account of Sums received in India for Money Orders - - - - -	49,000	51,869	2,869	—	
Family Remittances, Remittances by Administrators General, &c. - - - -	644,000	554,648	- -	89,352	The original Estimate was based on the payments made on account of Family Remittances during the early part of the year 1876-77, which were exceptionally high.
Miscellaneous Payments to be brought to charge or recovered in India - - -	80,000	67,360	- -	12,640	
Copper supplied to the Calcutta Mint for Coinage purposes - - - - -	30,500	57,552	27,052	- -	In the absence of information from India, the original Estimate was based on the average of past years. A large indent was subsequently received.
Stores chargeable to Provincial and Local Funds; to Foreign States; and against income derived from Workshops - - - - - - - - - -	77,700	59,421	- -	18,279	
	1,099,200	1,002,432			
GUARANTEED RAILWAY COMPANIES:					
	1877-78. Estimate of Jan. 1877.	1877-78. Estimate of May 1878.			
	£.	£.			
Withdrawals - - -	1,406,600	2,590,191			
Receipts - - - -	514,400	2,277,235			
Net Withdrawals - £.	892,200	312,956	892,200	312,956	- - 579,244 The Estimates are framed in communication with the Railway Companies, and are liable to great fluctuations.
TOTAL - - £.			16,347,639	16,514,853	

India Office, 13 May 1878.

T. L. Seccombe, Financial Secretary.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA,

FOR THE

Year 1876/77;

AND

ESTIMATE OF REVENUE AND EXPENDITURE

FOR 1877/78;

WITH A COMPARISON OF THE TWO YEARS.

(Presented pursuant to the Act 21 & 22 Vict. c. 106.)

India Office,
13 May 1878.

LOUIS MALLET,
Under Secretary of State.

Ordered, by The House of Commons, *to be Printed.*
16 *May* 1878.

CONTENTS.

PART I.

PAGE

General Account of the Revenue and Expenditure, and Receipts and Disbursements of the Government of India, in India and in England, for the Year ended 31st March 1877 - 2

SUBSIDIARY ACCOUNTS.

No. 1.—Revenue - - - - - - - - - - - - - - 4
No. 2.—Ordinary Expenditure - - - - - - - - - - - - - 6
No. 3.—Abstract Account of Revenue and Charges in respect of Indian Guaranteed Railways - - - - - - - - - - - - - - 8
No. 3A.—Abstract Account of Revenue and Charges in respect of the Madras Irrigation and Canal Company - - - - - - - - - - - - - 8
No. 4.—Abstract Account of Productive Public Works Capital Expenditure - - 9
No. 5.—Comparative Statement of principal Sources of Ordinary Revenue - - - 13
No. 5A.—Detailed Statement of Refunds and Assignments in Account No. 5 - - - 13
No. 6.—Abstract Account of Land Revenue and of Charges connected with the Collection of Land Revenue - - - - - - - - - - - - 14
No. 7.—Account of Tributes and Contributions from Native States - - - - 19
No. 8.—Account of Forest Revenue, and of Expenditure for Forest Management and Collection of Forest Revenue - - - - - - - - - - - 20
No. 9.—Account of Excise Revenue on Spirits and Drugs, and of Charges for Collection 22
No. 10.—Account of Assessed Taxes, and of Charges for Collection - - - - - 23
No. 11.—Account of Customs Revenue, and of Charges for Collection - - - - 24
No. 12.—Account of Salt Revenue, and of Charges for Collection of Salt Revenue, including Cost of Salt - - - - - - - - - - - - 28
No. 13.—Account of Opium Revenue and Charges - - - - - - - - 30
No. 14.—Account of Stamp Revenue, and of Charges for Collection - - - - 32
No. 15.—Account of Receipts and Charges of the Mints in India, and of Coinage Operations - - - - - - - - - - - - - 33
No. 16.—Account of Receipts and Charges of the Post Office - - - - - - 35
No. 17.—Account of Receipts and Charges of the Telegraph Department - - - 37
No. 18.—Account of Receipts and Charges, Law and Justice - - - - - - 45
No. 19.—Account of Receipts and Charges, Police - - - - - - - - 52
No. 20.—Account of Marine Receipts and Charges - - - - - - - - 53
No. 21.—Account of Receipts and Charges, Education - - - - - - - 60
No. 22.—Account of Interest Receipts - - - - - - - - - - - 63
No. 23.—Account of the Public Debt of India, and the Interest paid thereon - - 65
No. 24.—Account showing the Obligations of the Government of India bearing Interest, and the Interest paid thereon, in continuation of Account No. 23 - - - 66
No. 25.—Account of Receipts in aid of Superannuation, Retired, and Compassionate Allowances - - - - - - - - - - - - - 68
No. 26.—Account of Superannuation, Retired, and Compassionate Allowances - - 69
No. 27.—Account of Gain by Exchange on Transactions with London - - - - 70
No. 28.—Account of Loss by Exchange on Transactions with London - - - - 70
No. 29.—Account of Miscellaneous Receipts - - - - - - - - - 71
No. 30.—Account of Miscellaneous Charges - - - - - - - - - 72
No. 31.—Account of Refunds and Drawbacks - - - - - - - - - 74
No. 32.—Account of Charges of Administration - - - - - - - - - 75
No. 33.—Account of Charges of Minor Departments - - - - - - - - 77
No. 34.—Account of Charges of Ecclesiastical Department - - - - - - 78
No. 35.—Account of Charges of Medical Department - - - - - - - - 78
No. 36.—Account of Charges for Stationery and Printing - - - - - - 79
No. 37.—Account of Charges of Political Agencies and other Foreign Services - - 80
No. 38.—Account of Allowances and Assignments under Treaties and Engagements - 82
No. 39.—Account of Civil Furlough and Absentee Allowances - - - - - - 85

PAGE

No. 40.—Account of Famine Relief - - - - - - - - - - - 85
No. 41.—Account of Provincial Services - - - - - - - - - - 86
No. 42.—Abstract Account of Army Receipts and Army Charges - - - - 87
No. 43.—Detailed Account of Army Receipts - - - - - - - - - 89
No. 44.—Detailed Account of Army Charges:—
Army and Garrison Staff - - - - - - - - - - 92
Administrative Staff - - - - - - - - - - - 92
Regimental Pay, Allowances, and Charges - - - - - - - 93
Commissariat Establishments, Supplies and Services - - - - 94
Stud and Remount Establishments, Supplies and Services - - - 94
Clothing Establishments, Supplies and Services - - - - - 95
Barrack Establishments, Supplies and Services - - - - - 95
Administration of Martial Law - - - - - - - - - 95
Medical Establishments, Supplies and Services - - - - - 95
Ordnance Establishments, Stores and Camp Equipage - - - - 96
Ecclesiastical - - - - - - - - - - - - - 96
Education - - - - - - - - - - - - - - 96
Sea Transport Charges - - - - - - - - - - - 97
Miscellaneous - - - - - - - - - - - - 97
Volunteer Corps - - - - - - - - - - - - 97
Rewards for Military Services - - - - - - - - - 97
Retired Officers - - - - - - - - - - - - 98
Military Pensions - - - - - - - - - - - - 98
Widows' Pensions and Compassionate Allowances - - - - - - 98
Superannuation Pensions and Gratuities - - - - - - - - 98

No. 45.—Statement showing the Established Strength of the European and Native Army of India (exclusive of Native Artificers and Followers) - - - - - 99
No. 46.—Abstract Account of Ordinary Expenditure from Imperial and Provincial Funds on Public Works - - - - - - - - - - - - - - 100
No. 46B.—Abstract Account of Irrigation Working and Maintenance Charges - - 101
No. 47.—Abstract Account of Receipts of the Public Works Department - - - 102
No. 48.—Abstract Account of Imperial Revenue from Irrigation Works - - - 104
No. 49.—Detailed Account of Ordinary Expenditure against Capital Account of Irrigation Works - - - - - - - - - - - - - - - 108
No. 50.—Account of Ordinary Expenditure against Revenue Account of Irrigation Works 114
No. 51.—Detailed Account of Expenditure from Imperial Funds on Military Works - 118
No. 52.—Abstract Account of Expenditure from Imperial Funds on Repairs to Military Buildings - - - - - - - - - - - - - - - 128
No. 53.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings - 129
No. 54.—Abstract Account of Expenditure from Imperial Funds on Minor and other Works, Civil Buildings - - - - - - - - - - - - 133
No. 55.—Abstract Account of Expenditure from Imperial Funds on Repairs to Civil Buildings - - - - - - - - - - - - - - 134
No. 56.—Detailed Account of Expenditure from Imperial Funds on Agricultural Works 135
No. 57.—Detailed Account of Expenditure from Imperial Funds on Roads and other Works of Communication - - - - - - - - - - - 141
No. 58.—Detailed Account of Expenditure from Imperial Funds on Repairs to Roads and other Works of Communication - - - - - - - - - - 142
No. 59.—Detailed Account of Expenditure from Imperial Funds on Works of Miscellaneous Public Improvement - - - - - - - - - - 143
No. 60.—Detailed Account of Expenditure from Imperial Funds on Repairs to Works of Miscellaneous Public Improvement - - - - - - - - - 143
No. 61.—Detailed Account of Expenditure on Establishments of the Public Works Department - - - - - - - - - - - - - 144
No. 62.—Detailed Account of Expenditure on Tools and Plant - - - - - 148
No. 63.—Abstract Account of the Receipts and Expenditure for State Railways, included in the Accounts of Revenue and Expenditure of India - - - - - 150
No. 64.—Abstract Account of the Charges for Land and Supervision of Guaranteed Railways - - - - - - - - - - - - - - 150
No. 65.—Account showing the additions to Permanent Debt, and Permanent Debt discharged, and the Amount of the Debt - - - - - - - - - 152
No. 66.—Account showing the additions to Temporary Debt, Temporary Debt paid off, and the Amount of the Debt - - - - - - - - - - - 153

PAGE

No. 67.—Account showing the Issues and Payments of Treasury Notes, and the Amount of Notes outstanding - - - - - - - - - - - - 153

No. 68.—Account of Sums (bearing Interest) received from Service Funds, and Repayments, and the Balances due to such Funds - - - - - - - - 154

No. 69.—Account showing Receipts, Payments, and Balances of Savings Banks - - 154

No. 70.—Account showing Receipts, Payments, and Balances of Local Funds - - 155

No. 71.—Account showing Receipts, Payments, and Balances of Deposits - - - 155

No. 72.—Account of Receipts, Payments, and Balances of Political Trust, Prize, and Railway Funds - - - - - - - - - - - - - - 158

No. 73.—Statement showing the Distribution of the Cash Balances - - - - 159

No. 74.—Account of Loans to Municipalities, Local Funds, and Native Chiefs - - 160

No. 75.—Statement showing the Financial Results of Productive Irrigation Works - 168

No. 76.—Statement showing the Financial Results of Productive State Railways - - 170

No. 77.—Statement showing the Total Amount advanced for Guaranteed Interest to Indian Railway and other Companies, the Net Revenue of the several Companies appropriated towards the Repayment of that Amount, and the Balance 171

No. 78.—Account showing the Receipts and Charges of the Paper Currency Department - - - - - - - - - - - - - - 171

No. 79.—Statement showing the Receipts and Withdrawals on Capital Account of Indian Railway and other Guaranteed Companies - - - - - - - - 17

No. 80.—Statement showing the Cost of Main and other Lines of Telegraph defrayed from the Revenues of India - - - - - - - - - - - 174

No. 81.—Account showing the Amount of Debt incurred and transferred for Productive Public Works, and the Amount applied to the Construction of those Works before and during the year ended 31st March 1877, and the Balance - - 181

No. 82.—Account showing the Amount of Bills drawn by the Secretary of State for India on the Treasuries in Calcutta, Madras, and Bombay; Amount of Bills discharged in India, and Amount of Bills outstanding, during the Year ended 31st March 1877 - - - - - - - - - - - - - 181

PART II.

No. 1.—Abstract Account showing the Estimated Revenue and Expenditure for 1877–78, compared with the Results of 1876–77 - - - - - - - - - 184

No. 2.—Account showing the Estimated Revenue (Imperial and Provincial) in each of the Provinces of British India for 1877–78, compared with the Results of 1867–77 186

No. 3.—Account showing the Estimated Expenditure (Imperial and Provincial) in each of the Provinces of British India for 1877–78, compared with the Results of 1876–77 - - - - - - - - - - - - - - - 188

No. 4.—Account showing the Local Revenue and Receipts and Expenditure for the Year ended 31st March 1877 - - - - - - - - - - - - 190

No. 5.—Estimate of Local Revenue and Receipts and Expenditure for the Year ending 31st March 1878 - - - - - - - - - - - - - 192

PART I.

FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA.

1876-77.

GENERAL ACCOUNT of the REVENUE and EXPENDITURE, and RECEIPTS and for the Year ended

	India.	England.	No. of Account.	No. of Page.	India.	England.	TOTAL.
					£.	£.	£.
Balance on the 1st April 1876 - - - - - -			73	159	16,952,494	919,899	17,872,393
	India.	England.					
	£.	£.					
Revenue, Ordinary - -	50,161,645	237,766					
Revenue from* Productive Public Works - - -	5,596,023	351					
£.	55,757,668	238,117	1	4	55,757,668	238,117	55,995,785
DEBT:							
Permanent Debt incurred, exclusive of that for Productive Public Works - - - - - - - -			65	152	94	5,600,000	5,600,094
Temporary or Floating Debt incurred - - - -			66	153	- -	500,000	500,000
Treasury Notes, bearing Interest, issued to Service Funds			67	153	231,036	- -	231,036
Receipts of Service Funds bearing Interest - - -			68	154	594,588	- -	594,588
Savings Bank Deposits received - - - - -			69	154	717,881	- -	717,881
DEBT INCURRED FOR PRODUCTIVE PUBLIC WORKS -			65	152	415,566	- -	24,302,971
DEBT TRANSFERRED FOR PRODUCTIVE PUBLIC WORKS			–	–	23,887,405		
LOCAL FUNDS - - - - - - - - - -			70	155	3,547,042	- -	3,547,042
POLITICAL TRUST, PRIZE AND RAILWAY FUNDS -			72	158	298,920	- -	298,920
DEPOSITS, ADVANCES, &c.:							
Deposits - - - - - - - - - - -			71	155	8,655,916	- -	8,655,916
Repayment of Advances - - - - - - -			–	–	6,829,763	2,695	6,832,458
Repayment of Sums advanced on loan to Municipalities, Native States, &c. - - - - - - - - -			74	160	153,825	- -	153,825
Capital Receipts of Guaranteed Railway and other Companies - - - - - - - - - -			79	172	1,941,752	889,695	2,831,447
Remittances between Districts - - - - - -			–	–	93,167	- -	93,167
Miscellaneous - - - - - - - - - -			–	–	2,033,169	116,168	2,149,337
ACCOUNTS BETWEEN PRESIDENCIES:							
Bills drawn, Remittances of Treasure, Advances recovered			–	–	16,756,537	- -	16,756,537
ACCOUNTS BETWEEN INDIA AND ENGLAND:							
Amount received for Bills drawn by Secretary of State on Treasuries in India - - - - - - -			82	181	- -	12,695,799	12,695,799
Other Remittance transactions - - - - - -			–	–	1,786,124	141,611	1,927,735
TOTAL - - - £.					140,652,947	21,103,984	161,756,931

* "Productive Public Works" are those heretofore called Public Works Extraordinary.

DISBURSEMENTS of the GOVERNMENT of *India*, in *India* and in *England*, 31st March 1877.

	India.	England.	No. of Account.	No. of Page.	India.	England.	TOTAL.
					£.	£.	£.
Expenditure, Ordinary -	£. 42,649,829	£. 8,780,844					
Expenditure on Productive Public Works - - -	2,060,971	4,686,919					
£.	44,710,800	13,467,763	2	6	44,710,800	13,467,763	58,178,563
DEBT:							
Permanent Debt discharged, exclusive of that for Productive Public Works - - - - - - -			65	152	1,265,515	- -	1,265,515
Permanent Debt reduced by transfer to Debt incurred for Productive Public Works - - - - -			–	–	23,887,405	- -	23,887,405
Temporary or Floating Debt paid off - - - -			66	153	- -	500,000	500,000
Treasury Notes of Service Funds paid off - - -			67	153	154,671	- -	154,671
Payments out of Deposits of Service Funds bearing Interest - - - - - - - - - -			68	154	441,240	- -	441,240
Savings Bank Deposits repaid - - - - -			69	154	677,140	- -	677,140
PRODUCTIVE PUBLIC WORKS, CAPITAL EXPENDITURE -			4	9	3,190,070	619,214	3,809,284
LOCAL FUNDS - - - - - - - - - -			70	155	3,675,362	- -	3,675,362
POLITICAL TRUST, PRIZE, AND RAILWAY FUNDS -			72	158	558,958	- -	558,958
DEPOSITS, ADVANCES, &c.:							
Deposits - - - - - - - - - -			71	155	8,909,941	- -	8,909,941
Advances repayable - - - - - - - -			–	–	7,857,145	3,942	7,861,087
Advances by way of Loan to Municipalities, Native States, &c. - - - - - - - - -			74	160	626,999	- -	626,999
Payments to Railway and other Guaranteed Companies out of Capital Funds - - - - - -			79	172	1,358,890	2,442,933	3,801,823
Remittances between Districts - - - - -			–	–	17,738	- -	17,738
Miscellaneous - - - - - - - - -			–	–	1,295,662	- -	1,295,662
ACCOUNTS BETWEEN PRESIDENCIES:							
Bills paid, Remittances of Treasure, Advances made -			–	–	16,671,346	- -	16,671,346
ACCOUNTS BETWEEN INDIA AND ENGLAND:							
Secretary of State's Bills paid in India - - -			82	181	12,379,977	- -	12,379,977
Other Remittance transactions - - - - -			–	–	223,390	1,356,165	1,579,555
Balance on the 31st March 1877 - - -			73	159	12,750,698	2,713,967	15,464,665
TOTAL - - - £.					140,652,947	21,103,984	161,756,931

	£.
Revenue - - - - - - - - - - - - - -	55,995,785
Expenditure chargeable thereon - - - - - - -	58,178,563
Excess of Expenditure over Revenue - - -	£. 2,182,778

No. 1.—ACCOUNT of the REVENUE of *India*, showing the AMOUNT received for the Year ended

HEADS OF REVENUE.	No. of Account.	No. of Page.	*India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	
REVENUE, ORDINARY:			£.	£.	£.	£.	£.	
Land Revenue- - -	6	14	74,357	1,403,843	604,419	835,376	329,637	1
Tributes and Contributions	7	19	209,605	- -	13,700	- -	- -	2
Forest - - - - -	8	20	7,932	33,545	66,133	155,141	8,157	3
Excise on Spirits and Drugs	9	22	18,911	88,349	144,958	171,661	144,637	4
Assessed Taxes - -	10	23	123	5	1	2	- -	5
Customs - - - - -	11	24	- -	11,636	15,925	419,192	- -	6
Salt - - - - -	12	28	98,353	1,149	12,443	14,603	- -	7
Opium - - - - -	13	30	- -	- -	- -	- -	- -	8
Stamps - - - - -	14	32	26,260	94,372	97,614	62,992	49,682	9
Mint - - - - -	15	33	116,205	- -	- -	- -	- -	10
Post Office - - -	16	35	98,055	18,184	19,075	16,043	11,797	11
Telegraph - - -	17	37	326,461	- -	- -	- -	- -	12
Law and Justice - -	18	45	31,298	27,518	51,713	49,679	13,822	13
Police - - - - -	19	52	292	635	5,575	17,279	663	14
Marine† - - - -	20	53	9	- -	- -	9,569	- -	15
Education - - -	21	60	1,056	1,686	6,512	3,283	2,293	16
Interest - - - - -	22	63	258,055	6,333	3,539	1,286	719	17
Receipts in aid of Superannuation, Retired, and Compassionate Allowances - - - - -	25	68	113,389	42	198	412	79	18
Gain by Exchange on Transactions with London - - - - -	27	70	465,081	23	44	371	5	19
Miscellaneous - - -	29	71	103,675	3,454	4,540	7,743	6,413	20
Army - - - - -	42	87	502,125	- -	- -	- -	- -	21
Public Works - - -	47	102	24,084	5,076	8,930	6,238	501	22
Provincial Contributions -	–	–	- -	- -	45,134	760	- -	23
Adjusting Receipts from Provincial Governments (Provincial Deficits -	41	86	- -	- -	- -	- -	- -	24
REVENUE, ORDINARY -	–	–	2,475,326	1,695,850	1,100,453	1,771,630	568,405	25
REVENUE from PRODUCTIVE PUBLIC WORKS:								
Irrigation‡ - - -	48	104	21	- -	- -	113	- -	26
State Railways - -	63	150	278,621	- -	3,685	- -	- -	27
Guaranteed Railways: (Net Traffic Receipts, &c.) - - - - -	3	8	4,704,510	- -	- -	- -	- -	28
Madras Irrigation and Canal Company (Net Traffic Receipts, &c.) -	3 A	8	- -	- -	- -	- -	- -	29
REVENUE from PRODUCTIVE PUBLIC WORKS -	–	–	4,983,152	- -	3,685	113	- -	30
GRAND TOTAL REVENUE - - - £.			7,458,478	1,695,850	1,104,138	1,771,743	568,405	31

* Under this heading are shown the Receipts and Charges connected with the Bengal Army, the Telegraph, the Calcutta Mint, and other departments under the direct administration of the Governor General in Council, the Revenue and Charges of the district of Coorg, and the expenses of the British Representatives at the principal Native Courts in India.

on each Account in the several PROVINCES of *British India*, and in *England*, 31st March 1877.

	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	TOTAL, INDIA.	ENGLAND.	GRAND TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.
1	3,663,559	4,298,908	2,005,814	3,296,575	3,344,664	19,857,152	- -	19,857,152
2	- -	- -	28,074	344,643	98,212	694,934	- -	694,934
3	22,240	81,522	59,875	41,476	122,666	598,687	- -	598,687
4	624,781	238,699	103,868	558,369	428,812	2,523,045	- -	2,523,045
5	6	15	- -	115	43	310	- -	310
6	1,034,059	60,498	84,527	246,736	610,772	2,483,345	- -	2,483,345
7	2,596,956	528,588	830,172	1,291,953	930,441	6,304,658	- -	6,304,658
8	6,174,170	- -	- -	- -	2,948,290	9,122,460	- -	9,122,460
9	954,788	367,932	245,586	499,336	440,066	2,838,628	- -	2,838,628
10	- -	- -	- -	1,056	141,567	258,828	26	258,854
11	168,686	91,841	132,446	105,089	133,112	794,328	- -	794,328
12	- -	- -	- -	- -	- -	326,461	14,766	341,227
13	201,753	118,416	101,146	114,339	80,144	789,828	- -	789,828
14	6,580	13,470	547	5,727	13,509	64,277	- -	64,277
15	151,246	- -	- -	2,726	69,616	233,166	13	233,179
16	47,523	7,742	8,700	6,302	20,419	105,516	- -	105,516
17	81,612	9,644	1,899	30,025	116,878	509,990	26,291	536,281
18	4,148	1,858	2,698	255,137	134,630	512,591	94,651	607,242
19	3,567	3,592	508	14,079	17,859	505,129	- -	505,129
20	130,908	16,258	12,618	34,007	49,117	368,733	42,292	411,025
21	- -	- -	- -	179,670	201,145	882,940	42,533	925,473
22	39,298	49,393	8,587	15,531	23,539	181,177	17,194	198,371
23	- -	- -	- -	- -	- -	45,894	- -	45,894
24	21,272	- -	- -	- -	138,296	159,568	- -	159,568
25	15,927,152	5,888,376	3,627,065	7,042,891	10,064,497	50,161,645	237,766	50,399,411
26	40,009	298,576	160,380	11,173	12,477	522,749	351	523,100
27	39,231	- -	50,154	- -	- -	371,691	- -	371,691
28	- -	- -	- -	- -	- -	4,704,510	- -	4,704,510
29	- -	- -	- -	—2,927	- -	—2,927	- -	—2,927
30	79,240	298,576	210,534	8,246	12,477	5,596,023	351	5,596,374
31	16,006,392	6,186,952	3,837,599	7,051,137	10,076,974	55,757,668	238,117	55,995,785

† Including Inland Navigation.
‡ It is intended to include under this head as soon as it can be ascertained the share of the Land Revenue due to Irrigation.

No. 2.—ACCOUNT of the ORDINARY EXPENDITURE chargeable

HEADS OF EXPENDITURE.	Number of Account.	Number of Page.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	
			£.	£.	£.	£.	£.	
Refunds and Drawbacks - - -	31	74	13,910	7,177	5,644	22,871	3,879	1
Payments in realisation of Revenue:								
Land Revenue - - - - - -	6	15	97,090	78,694	66,905	109,253	81,623	2
Forest - - - - - - -	8	20	11,636	19,587	28,974	100,632	9,036	3
Excise on Spirits and Drugs - -	9	22	417	2,975	6,401	841	1,203	4
Customs - - - - - - -	11	27	- -	- -	- -	22,031	- -	5
Salt - - - - - - - -	12	28	250,602	- -	- -	442	- -	6
Opium - - - - - - -	13	31	- -	- -	- -	- -	- -	7
Stamps - - - - - - -	14	32	630	2,188	1,337	1,131	946	8
Mint - - - - - - -	15	33	52,074	- -	- -	- -	- -	9
Post Office - - - - - -	16	35	35,842	18,143	18,486	10,479	13,590	10
Telegraph - - - - - -	17	38	371,446	- -	- -	- -	- -	11
Allowances and Assignments under Treaties and Engagements - -	38	82	156,724	70,485	59,810	- -	4,697	12
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection, and Cost of Salt and Opium -	–	–	990,371	194,249	187,557	267,680	114,974	13
Interest on Permanent and Floating Debt, exclusive of that for Productive Public Works - - - - - -	23	65	2,195,759	- -	- -	- -	- -	14
Interest on Service Funds and other Obligations - - - - - -	24	66	245,618	796	1,103	408	319	15
Administration - - - - -	32	75	433,069	37,771	40,641	37,261	17,972	16
Minor Departments - - - -	33	77	176,977	254	3,719	3,056	2,524	17
Law and Justice - - - - -	18	46	155,357	99,253	118,693	120,547	62,115	18
Police - - - - - - -	19	52	8,844	93,474	117,753	147,203	59,160	19
Marine * - - - - - - -	20	54	18,419	- -	15	25,413	- -	20
Education - - - - - -	21	60	8,530	24,459	39,779	23,234	16,811	21
Ecclesiastical - - - - -	34	78	7,969	4,367	3,289	4,025	1,752	22
Medical - - - - - - -	35	78	13,095	18,025	31,819	20,444	9,539	23
Stationery and Printing - - -	36	79	59,900	7,733	4,375	13,711	1,882	24
Political Agencies - - - -	37	80	245,520	2,625	4,393	26,310	3,003	25
Superannuation, Retired and Compassionate Allowances - - - -	26	69	119,680	9,844	14,488	8,448	3,789	26
Loss by Exchange on Transactions with London - - - - - - -	28	70	1,264,233	2	4	25	- -	27
Miscellaneous - - - - - -	30	72	36,431	5,107	4,110	4,259	6,478	28
Civil, Furlough and Absentee Allowances	39	85	- -	- -	- -	- -	- -	29
Army - - - - - - - -	42	88	6,596,684	- -	- -	- -	- -	30
Public Works - - - - - -	46	100	989,319	60,057	149,795	184,589	71,189	31
Famine Relief - - - - - -	40	85	- -	- -	- -	- -	- -	32
Adjusting Payments to Provincial Governments (Provincial Surpluses) -	41	86	- -	12,680	44,231	5,626	9,003	33
EXPENDITURE, ORDINARY - - -	–	–	13,565,775	570,696	765,764	892,239	380,510	34
EXPENDITURE ON PRODUCTIVE PUBLIC WORKS (WORKING EXPENSES AND INTEREST):								
Interest on Debt incurred for Productive Public Works - - - - -	23	65	895,933	- -	- -	- -	- -	35
Irrigation, Working and Maintenance -	46 B	101	7,176	- -	- -	4,269	- -	36
State Railways, Working and Maintenance	63	150	198,129	- -	3,658	- -	- -	37
Guaranteed Railways (Interest, Surplus Profits, &c.) - - - - -	3	8	293,272	6,088	146	- -	- -	38
Madras Irrigation and Canal Company, Interest - - - - - -	3 A	8	- -	- -	- -	- -	- -	39
Expenditure on Productive Public Works (Working Expenses and Interest) -	–	–	1,394,510	6,088	3,804	4,269	- -	40
GRAND TOTAL - - - £.			14,960,285	576,784	769,568	896,508	380,510	41

* Including Inland Navigation.

on the REVENUES of *India*, for the Year ended 31st March 1877.

	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay, including Sindh.	Total, India.	England.		Grand Total.
							Stores for India.	Other Charges.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	93,429	22,028	10,349	37,606	74,213	291,106	- -	- -	291,106
2	292,062	438,854	247,051	444,323	656,264	2,502,119	1,916	576	2,504,611
3	21,450	65,293	52,486	41,535	83,554	434,183	117	1,881	436,181
4	31,266	11,789	5,772	22,482	7,483	90,629	64	- -	90,693
5	68,711	- -	- -	21,305	82,172	194,219	11	- -	194,230
6	17,533	- -	- -	159,810	57,042	485,429	3,051	- -	488,480
7	2,839,829	- -	- -	- -	1,815	2,841,644	3	- -	2,841,647
8	23,430	5,088	6,520	14,003	15,863	71,136	25,130	- -	96,266
9	- -	- -	- -	4,068	34,730	90,872	39,605	124	130,601
10	232,289	96,550	136,700	88,218	138,880	784,177	9,823	65,783	859,783
11	- -	- -	- -	- -	- -	371,446	61,447	40,234	473,127
12	246,365	49,444	79,299	240,976	743,676	1,651,476	- -	21,067	1,672,543
13	3,866,364	679,046	538,177	1,074,326	1,895,692	9,808,436	141,167	129,665	10,079,268
14	- -	- -	- -	- -	- -	2,195,759	- -	2,316,963	4,512,722
15	14,051	2,230	1,126	52,270	75,991	393,912	- -	602	394,514
16	158,566	118,446	114,546	130,609	161,202	1,250,083	589	223,423	1,474,095
17	36,582	8,300	7,852	27,126	16,135	282,525	12,076	25,537	320,138
18	878,342	432,300	317,213	549,619	540,808	3,274,247	478	1,096	3,275,821
19	399,820	276,346	257,323	400,175	397,934	2,158,032	- -	- -	2,158,032
20	290,405	- -	935	6,935	176,866	518,988	67,220	113,376	699,584
21	244,796	96,290	64,820	88,947	121,737	729,403	- -	610	730,013
22	23,437	20,267	20,924	45,504	29,592	161,126	290	2,450	163,866
23	171,122	70,481	57,440	87,646	117,276	596,887	- -	- -	596,887
24	46,244	28,645	18,431	40,281	28,950	250,152	185,139	8,485	443,776
25	10,894	9,372	68,145	30,693	89,589	490,544	394	14,290	505,228
26	63,680	60,981	32,621	144,258	120,217	578,006	- -	1,220,563	1,798,569
27	127	7	25	70,776	846,412	2,181,611	- -	- -	2,181,611
28	44,143	13,462	9,364	35,765	45,629	204,748	- -	44,874	249,622
29	560	- -	90	- -	128	778	- -	235,212	235,990
30	- -	- -	- -	2,845,793	2,404,714	11,847,191	1,129,040	2,815,881	15,792,112
31	388,993	229,986	236,771	405,723	712,326	3,428,748	7,200	83,720	3,519,668
32	84,684	- -	- -	1,823,324	236,919	2,144,927	504	- -	2,145,431
33	- -	45,949	12,851	23,386	- -	153,726	- -	- -	153,726
34	6,722,810	2,092,108	1,758,654	7,883,156	8,018,117	42,649,829	1,544,097	7,236,747	51,430,673
35	- -	- -	- -	- -	- -	895,933	- -	- -	895,933
36	59,796	147,416	132,060	78,523	107,823	537,063	- -	168	537,231
37	35,325	- -	45,958	- -	- -	283,070	- -	- -	283,070
38	1,430	70	9,186	14,108	20,605	344,905	- -	4,636,768	4,981,673
39	- -	- -	- -	- -	- -	- -	- -	49,983	49,983
40	96,551	147,486	187,204	92,631	128,428	2,060,971	- -	4,686,919	6,747,890
41	6,819,361	2,239,594	1,945,858	7,975,787	8,146,545	44,710,800	1,544,097	11,923,666	58,178,563

£. 13,467,763.

No. 3.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of INDIAN GUARANTEED RAILWAYS during the Year ended 31st March 1877.

COMPANY.	REVENUE.			CHARGES.							
	Traffic Receipts.	Deduct Working Expenses.	Net Traffic Receipts.	Guaranteed Interest.			Payment to Company of Moiety of Surplus Profit.	Other Charges.*	Total.	Excess Revenue.	Excess Charge.
				India.	England.	Total.					
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway Company	667,257	361,798	305,459	215	386,432	386,647	10,182	—	—	—	—
Eastern Bengal Railway Company	355,318	170,104	185,214	836	139,131	139,967	—	—	—	—	—
East Indian Railway, Main Line	3,468,931	1,380,793	2,088,138	8,426	1,479,616	1,488,042	198,269	—	—	—	—
East Indian Railway, Jubbulpore Line	304,894	133,752	171,142								
Great Indian Peninsula Railway Company	2,758,861	1,514,535	1,244,326	8,242	1,135,799	1,144,041	62,908	—	—	—	—
Madras Railway Company	837,763	573,487	264,276	- -	509,159	509,159	—	—	—	—	—
Oudh and Rohilkund Railway Company	403,363	256,958	146,405	1,851	258,149	260,000	—	—	—	—	—
Sindh, Punjab, and Delhi Railway Company	994,709	795,298	199,411	2,343	551,419	553,762	—	—	—	—	—
South Indian Railway Company	220,655	120,516	100,139	- -	177,063	177,063	—	—	—	—	—
TOTAL - - £.	10,011,751	5,307,241	4,704,510	21,913	4,636,768	4,658,681	271,359	*51,633	4,981,673	- -	277,163

No. 3A.—ABSTRACT ACCOUNT of the REVENUE and CHARGES in respect of the MADRAS IRRIGATION and CANAL COMPANY during the Year ended 31st March 1877.

Madras Irrigation and Canal Company	9,352	12,279	—2,927	- -	49,983	49,983	- -	- -	- -	- -	52,910

* Represents charges for Land and Supervision, *vide* Account No. 64, page 150, which cannot now be apportioned among the Railways concerned.

No. 4.—ABSTRACT ACCOUNT of CAPITAL EXPENDITURE on PRODUCTIVE PUBLIC WORKS for the Year ended 31st March 1877.

(*Note.*—This Amount does not include Capital Outlay treated as Public Works Ordinary Charges.)

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1877.					
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	DEDUCT: Receipts on Capital Account.	DEDUCT: Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payment on the same Account.	DEDUCT: Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
IRRIGATION WORKS.														
RAJPOOTANA.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	–	–	–	–	–	–	–	–	12,445	2,971	630	249	32	16,263
Jalea Reservoir	–	–	–	–	–	–	–	–	1,757	425	102	–	–	2,284
Bulad Reservoir	–	–	–	–	–	–	–	–	114	28	14	–	5	151
TOTAL RAJPOOTANA £.	–	–	–	–	–	–	–	–	14,316	3,424	746	249	37	18,698
BENGAL.														
Orissa Project	49,218	21,430	6,144	–	362	3,458	3,820	72,972	1,173,936	320,466	165,120	39,748	4,512	1,694,758
Midnapore Series	24,486	7,620	4,847	2,277	372	–	372	38,858	449,000	159,362	35,194	16,125	1,651	658,030
Tidal Canal	*—48*	–	–	–	–	1,404	1,404	*—1,452*	117,892	44,455	5,759	–	91	168,015
Soane Project	187,456	43,436	9,861	–	1,673	21,373	23,046	217,707	1,258,439*	315,243	124,383	43,178	12,712	1,728,531
TOTAL BENGAL £.	261,112	72,486	20,852	2,277	2,407	26,235	28,642	328,085	2,999,267	839,526	330,456	99,051	18,966	4,249,334
NORTH WESTERN PROVINCES.														
Ganges Canal	78,383	17,919	507	–	29	–	29	96,780	381,048	95,328	11,535	–	29	487,877
Agra Canal	32,303	9,378	3,422	–	1,785	1,415	3,200	41,903	544,850	123,603	29,284	40,037	4,100	733,674
Eastern Jumna Canal	–	–	–	–	–	–	–	–	7,614	1,404	105	–	–	9,123
Rohilkhund Canals	–	–	–	–	–	–	–	–	7,100	1,323	139	–	–	8,562
Bundelcund Irrigation Survey	–	–	–	–	–	3	3	*—3*	1,190	11,636	573	–	–	13,399
Eastern Ganges Canal	–	–	–	–	–	–	–	–	7,928	18,015	785	–	582	26,146
Lower Ganges Canal	167,695	33,254	29,403	–	2,729	30,564	33,293	197,059	725,932	140,264	93,315	115,557	5,389	1,069,679
TOTAL NORTH WESTERN PROVINCES £.	278,381	60,551	33,332	–	4,543	31,982	36,525	335,739	1,675,662	391,568	135,736	155,594	10,100	2,348,460
Carried forward £.	539,493	133,037	54,184	2,277	6,950	58,217	65,167	663,824	4,689,245	1,234,518	466,938	254,894	29,103	6,616,492

* The outlay on Works has amounted to 1,258,729 *l.*, from which has been deducted 290 *l.*, being an excess credit on account "Expenditure in England."

No. 4.—ABSTRACT ACCOUNT of Capital Expenditure on Productive Public Works for the Year ended 31st March 1877—*continued.*

	EXPENDITURE DURING THE YEAR.								TOTAL EXPENDITURE UP TO 31ST MARCH 1877.					
					DEDUCT									
	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year in excess of Payment on the same Account.	TOTAL.	NET TOTAL.	Works.	Establishment.	Tools and Plant.	Stock and Advances.	Less Receipts on Capital Account.	NET TOTAL.
IRRIGATION WORKS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	539,493	133,037	54,184	2,277	6,950	58,217	65,167	663,824	4,689,245	1,234,518	466,938	254,894	29,103	6,616,492
PUNJAB.														
Western Jumna Canal	26,630	10,761	1,306	12,231	135	- -	135	50,793	122,253	88,522	6,948	33,420	360	250,783
Baree Doab Canal	17,085	6,610	52	471	157	- -	157	24,061	198,352	89,028	6,830	24,168	1,138	317,240
Sirhind Canal	155,827	40,542	16,149	–	1,299	6,446	7,745	204,773	729,203	290,438	270,512	90,864	7,611	1,373,406
Upper Sutlej Inundation Canals	- -	- -	–	–	–	- -	–	- -	3,173	392	- -	- -	–	3,565
Indus Inundation Canals	- -	- -	–	–	–	- -	–	- -	6,362	- -	- -	- -	6,362	—
Surveys:														
Special Survey, Lower Baree Doab Canal	- -	- -	–	–	–	- -	–	- -	1,121	20,040	216	- -	10	21,367
Swat River Canal	2,409	1,704	1,116	90	1	- -	1	5,318	2,445	8,111	1,168	90	7	11,807
Derajat Canal Special Survey	- -	- -	–	–	–	- -	–	- -	- -	1,677	- -	- -	–	1,677
	201,951	59,617	18,623	12,792	1,592	6,446	8,038	284,945	1,062,909	498,208	285,674	148,542	15,488	1,979,845
Less—Outlay from Contributions by Native States for Sirhind Canal	72,668	17,435	6,075	3,438	522	—	522	99,094	278,042*	114,968	92,001	41,197	9,105*	517,103
TOTAL PUNJAB £.	129,283	42,182	12,548	9,354	1,070	6,446	7,516	185,851	784,867	383,240	193,673	107,345	6,383	1,462,742
MADRAS.														
Godavery Delta Works	15,290	7,573	1,443	1,604	–	- -	–	25,910	188,985	53,728	9,001	1,604	6	253,312
Kistna Delta Works	2,187	1,083	37	80	–	- -	–	3,387	107,489	30,867	2,666	80	123	140,979
Pennair Delta Works	- -	- -	–	163	–	- -	–	163	42,262	11,501	249	163	–	54,175
Palandorai Weir across Vellore River in South Arcot District	—*329*	—*163*	76	–	–	- -	–	—*416*	21,915	4,549	296	- -	16	26,744
Cauvery Delta Works	- -	- -	–	–	–	- -	–	- -	33,615	7,081	148	- -	–	40,844
Weir across Tambrapoorney River, known as the Streeviguntum Weir Project	3,053	1,512	–	–	20	- -	20	4,545	95,384	19,814	132	- -	20	115,310
Project for Water Supply to the Town of Madras, and for Irrigating Lands in its vicinity	- -	- -	–	–	5,000	- -	5,000	—*5,000*	27,562	16,423	790	- -	5,000	39,775
Chembrumbaukum Tank Project	- -	- -	–	–	–	- -	–	- -	17,854	3,329	98	- -	–	21,281
Surveys:														
Rooshkoolia or Delta Boundary Project	- -	- -	–	–	–	- -	–	- -	- -	3,064	- -	- -	–	3,064
Survey of Projects in Delta of Godavery	- -	- -	–	–	–	- -	–	- -	- -	501	- -	- -	–	501
Unamullunka Project	- -	- -	–	–	–	- -	–	- -	- -	126	- -	- -	–	126

Irrigation and Drainage Scheme, Kistna	- -	- -	—	—	—	- -	—	- -	- -	760	- -	- -	—	760
Project for Storage in Palandorai, South Arcot	- -	- -	—	—	—	- -	—	- -	- -	103	- -	- -	—	103
Cauvery and Vennaur River Projects, Tanjore	- -	- -	—	—	—	- -	—	- -	- -	370	- -	- -	—	370
Perryaur Project, Madura	- -	- -	—	—	—	- -	—	- -	426	4,268	- -	- -	—	4,694
Improvement of Irrigation from the Tambrapoorney river, Tinnivelly	- -	- -	—	—	—	- -	—	- -	- -	29	- -	- -	—	29
TOTAL MADRAS £.	20,201	10,005	1,556	1,847	5,020	- -	5,020	28,589	535,492	156,513	13,380	1,847	5,165	702,067
BOMBAY.														
Dekkan.														
Ahmedabad Collectorate:														
Hathmatti Canal	2,081	416	—	—	5	- -	5	2,492	34,544†	7,809	610	- -	127	42,836
Ahmednagar Collectorate:														
Lakh Canal	- -	- -	—	—	—	- -	—	- -	17,617	3,788	276	- -	20	21,661
Palkhair Canal	99	24	—	—	—	- -	—	123	13,171	4,435	124	- -	14	17,716
Kaladgi Collectorate:														
Mullaprabha Project Survey	- -	- -	—	—	—	- -	—	- -	63	567	- -	- -	—	630
Ghuttaprabha Project Survey	- -	- -	—	—	—	- -	—	- -	120	1,083	1	- -	—	1,204
Kandeish Collectorate:														
Panjhra Irrigation Works	1,573	315	—	—	—	- -	—	1,888	25,491	7,707	149	- -	2	33,345
Poona Collectorate:														
Moota Storage Lake and Canal	46,846	3,778	2,763	—	2	529	531	57,856	422,806	56,395	3,366	- -	920	486,647
Nira Project	- -	- -	—	—	—	- -	—	- -	222	1,426	- -	- -	2	1,646
Satara Collectorate:														
Kristna Canal	- -	- -	—	—	—	- -	—	- -	12,291	2,987	55	- -	—	15,333
Sholapur Collectorate:														
Ekrook Tank	2,020	918	—	—	99	- -	99	2,839	94,508	19,350	875	- -	104	114,629
Bhima and Sina Project Survey	- -	- -	—	—	—	- -	—	- -	166	657	- -	- -	—	823
Surat Collectorate:														
Tapti River Survey	- -	- -	—	—	—	- -	—	- -	155	3,102	2	- -	1	3,258
Sind.														
Shikarpur Collectorate:														
Eastern Narra Works	—22	—1	—	—	—10	- -	—10	—13	19,178	5,119	41	- -	7	24,331
Bigari Canal	- -	- -	—	—	—	- -	—	- -	43,876	9,593	78	- -	—	53,547
Sukkur and Shahadadpore Canal	- -	- -	—	—	—	- -	—	- -	43,032	9,092	469	- -	—	52,593
TOTAL BOMBAY £.	52,597	10,450	2,763	—	96	529	625	65,185	727,240	133,110	11,046	- -	1,197	870,199
GRAND TOTAL £.	741,574	195,674	71,051	13,478	13,136	65,192	78,328	943,449	6,736,844	1,907,381	685,037	364,086	41,848	9,651,500
Add or deduct—Outlay in England to be brought to account	- -	- -	—	—	—	- -	—	—26	- -	- -	- -	- -	—	118
TOTAL CAPITAL OUTLAY ON IRRIGATION WORKS £.	- -	- -	—	—	—	- -	—	943,423	- -	- -	- -	- -	—	9,651,618

* Includes 6,362 *l.*, being contributional expenditure for Indus Inundation Canal.

† Includes 1,168 *l.* outlay on repairs chargeable to Capital Account.

No. 4.—Abstract Account of Capital Expenditure on Productive Public Works for the Year ended 31st March 1877—*continued.*

NAMES OF RAILWAYS.	EXPENDED DURING THE YEAR. Construction.	Establishment.	Stock and Advances.	Deduct: Receipts on Capital Account.	Deduct: Stores and Advances Paid for in previous Years, and Charged to Works in Current Year, in Excess of Payments on the same Account.	Net Total.	TOTAL EXPENDITURE UP TO 31st MARCH 1877. Construction.	Establishment and Contingencies.	Purchase of Line.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.	REMARKS.
STATE RAILWAYS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Calcutta and South Eastern	*—616*	- -	- -	92	- -	*—708*	3,388	- -	619,747	- -	70,403	552,732*	Of the Sums shown under Productive Public Works, the following Amounts have been debited to Ordinary, or Transferred without charge from other Departments.
Nulhattee	- -	- -	- -	- -	- -	- -	- -	- -	30,000	- -	2,831	27,169	
Rajpootana	224,075	*—19,158*	- -	364	47,430	157,123	2,275,341	179,352	- -	163,941	2,419	2,616,215	
Holkar	219,277	1,154	- -	537	74,221	145,673	1,018,438	118,776	- -	74,199	3,635	1,207,778	
Wardah Valley	80,051	7,406	- -	175	12,206	75,076	403,756	39,045	- -	13,076	468	455,409	
Punjab Northern	285,347	*—19,283*	75,014	831	- -	340,247	1,797,721	337,359	- -	281,756	7,571	2,409,265	
Indus Valley	999,079	67,812	- -	2,854	95,624	968,413	2,761,544	459,061	- -	485,798	7,054	3,699,349	
Northern Bengal	620,101	46,115	- -	1,460	286,811	377,945	855,915	145,657	- -	131,779	3,333	1,130,018†	
Neemuch	209,639	*—8,340*	- -	365	50,260	150,674	465,298	74,099	- -	196,137	880	734,654	
Rangoon and Irrawaddy	345,238	35,231	- -	224	26,737	353,508	659,509	67,283	- -	119,299	481	845,610	
Sindia	95,154	*—10,187*	87,551	189	- -	172,329	123,790	14,535	- -	108,898	238	246,985	
Tirhoot	168,225	20,482	- -	*—4,750*	37,841	155,616	334,565	41,006	- -	37,432	293	412,710‡	
Hubli and Karwar	55,370	*—55,311*	- -	- -	- -	59	55,373	- -	- -	- -	- -	55,373	
Western Rajpootana	51,506	*—40,758*	105	10	- -	10,843	57,376	- -	- -	129	32	57,473	
Nagpore and Chattisgurh	14,896	*—7,205*	161	2	- -	7,850	16,515	- -	- -	161	20	16,656	
Storekeeper for State Railways	- -	- -	10,538	- -	- -	10,538	- -	- -	- -	24,210	- -	24,210	
Expenditure in England for Stores Purchased and remaining Unappropriated	- -	- -	*—41,764*	- -	- -	*—41,764*	- -	- -	- -	342,265	- -	342,265	
TOTAL	3,367,342	17,958	131,605	2,353	631,130	2,883,422	10,828,529	1,476,173	649,747	1,979,080	99,658	14,833,871	
Deduct,—Amount included above charged to Ordinary Grant, or received in Transfer from other Departments						17,561						182,518	
Net Charge for State Railways — In India						£. 2,249,743						£. 10,308,032	
Net Charge for State Railways — In England						616,118						4,343,321	
Net Charge for State Railways						2,865,861						14,651,353	

	During 1876-77.	To End of 1876-77.
	£.	£.
Rajpootana Railway	- -	10,000
Wardah Valley	- -	3,328
Punjab Northern	5,637	12,223
Indus Valley	7,765	12,272
Northern Bengal	- -	2,886
Sindia	- -	17,091
Rangoon and Irrawaddy Valley	- -	3,355
Hubli and Karwar	59	176
Tirhoot	- -	61,651
Western Rajpootana	4,100	50,730
Nagpore and Chattisgurh	- -	8,806
TOTAL £.	17,561	182,518

Note.—This account does not include the cost of the Railway Surveys charged entirely to Ordinary Grant.

SUMMARY of Outlay on Productive Public Works by Years.

YEARS.	Irrigation Works. In India.	In England.	Total.	State Railways. In India.	In England.	Total.	Total. In India.	In England.	Total.	Bombay Special Fund. In India.	Grand Total. In India.	In England.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1867-68	219,255	- -	219,255	594	- -	594	219,849	- -	219,849	382,613	602,462	- -	602,462
1868-69	454,849	14,000	468,849	213,743	338,655	552,398	668,592	352,655	1,021,247	349,366	1,017,958	352,655	1,370,613
1869-70	914,952	1,092,409	2,007,361	111,657	79,213	190,870	1,026,609	1,171,622	2,198,231	401,383	1,427,992	1,171,622	2,599,614
1870-71	717,157	1,281	718,438	398,910	50,462	449,372	1,116,067	51,743	1,167,810	- -	1,116,067	51,743	1,167,810
1871-72	983,030	824	983,854	497,767	146,853	644,620	1,480,797	147,677	1,628,474	- -	1,480,797	147,677	1,628,474
1872-73	766,780	4,140	770,920	1,114,242	299,407	1,413,649	1,881,022	303,547	2,184,569	- -	1,881,022	303,547	2,184,569
1873-74	1,142,437	56,245	1,198,682	1,400,205	954,420	2,354,625	2,542,642	1,010,665	3,553,307	- -	2,542,642	1,010,665	3,553,307
1874-75	1,216,712	18,679	1,235,391	1,899,626	1,114,554	3,014,180	3,116,338	1,133,233	4,249,571	- -	3,116,338	1,133,233	4,249,571
1875-76	1,101,176	4,269	1,105,445	2,421,545	743,639	3,165,184	3,522,721	747,908	4,270,629	- -	3,522,721	747,908	4,270,629
1876-77	940,327	3,096	943,423	2,249,743	616,118	2,865,861	3,190,070	619,214	3,809,284	- -	3,190,070	619,214	3,809,284
TOTAL £.	8,456,675	1,194,943	9,651,618	10,308,032	4,343,321	14,651,353	18,764,707	5,538,264	24,302,971	1,133,362	19,898,069	5,538,264	25,436,333

* Exclusive of land, &c., 107,748 *l.*, and loss by exchange, 30,730 *l.*

† Exclusive of a sum of 33,168 *l.* charged to Civil Department on account of Famine Expenditure.

‡ Exclusive of 153,322 *l.* charged to Civil Department on account of Famine Expenditure.

No. 5.—COMPARATIVE STATEMENT of PRINCIPAL SOURCES of ORDINARY REVENUE for the Year ended 31st March 1877.

	Land Revenue.	Forest.	Excise on Spirits, &c.	Assessed Taxes.	Stamps.	TOTAL.	Refunds and Assignments.	Net Amount.	Area.	Population.	Revenue for Square Mile.	Revenue for Unit of Population.
	£.	£.	£.	£.	£.	£.	£.	£.	*Sq. Miles.*	*No.*	£.	£.
India, General and Political -	74,357	7,932	18,911	123	26,260	127,583	157,559	—*29,976**	—	—	—	—
Oudh - - - - - -	1,403,843	33,545	88,349	5	94,372	1,620,114	75,661	1,544,453	24,069	11,197,266	64·168	·138
Central Provinces - - -	604,419	66,133	144,958	1	97,614	913,125	62,865	850,260	84,048	8,215,167	10·116	·103
British Burmah - - - -	835,376	155,141	171,661	2	62,992	1,225,172	960	1,224,212	88,364	2,741,063	13·854	·446
Assam - - - - - -	329,637	8,157	144,637	- -	49,682	532,113	5,339	526,774	41,798	4,132,019	12·603	·128
Bengal - - - - - -	3,663,559	22,240	624,781	6	954,788	5,265,374	263,313	5,002,061	189,034	62,724,840	26·461	·08
North Western Provinces - -	4,298,908	81,522	238,699	15	367,932	4,987,076	95,466	4,891,610	81,402	30,774,056	60·092	·159
Punjab - - - - - -	2,005,814	59,875	103,868	- -	245,586	2,415,143	109,521	2,305,622	98,461	17,604,505	23·417	·131
Madras - - - - - -	3,296,575	41,476	558,369	115	499,336	4,395,871	266,130	4,129,741	138,318	31,281,177	29·857	·132
Bombay - - - - - -	3,344,664	122,666	428,812	43	440,066	4,336,251	1,065,229	3,271,022	124,457	16,228,774	26·282	·202
TOTAL - - - £.	19,857,152	598,687	2,523,045	310	2,838,628	25,817,822	2,102,043	23,715,779	869,951	184,898,867	27·261	·128
Customs - - - - - -	- -	- -	- -	- -	- -	2,483,345	61,885	2,421,460	—	—	—	—
Salt - - - - - -	- -	- -	- -	- -	- -	6,304,658	30,471	6,274,187	—	—	—	—
TOTAL - - - £.						34,605,825	2,194,399	32,411,426	869,951	184,898,867	37·257	·175

No. 5 A.—DETAILED STATEMENT of REFUNDS and ASSIGNMENTS in Account No. 5.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds, Account No. 31, page 74 - - - -	835	4,616	3,055	960	642	16,948	14,302	6,596	25,154	29,056	102,164
Allowances and Assignments under Treaties, Account No. 38, page 82 - - - - - - - - -	156,724	70,485	59,810	- -	4,697	246,365	49,444	79,299	240,976	743,676	1,651,476
Paid in England - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	21,067†	- -	- -	21,067
Allowances to District and Village Officers, Account No. 6 B, page 15 - - - - - -	- -	560	- -	- -	- -	- -	31,720	2,559	- -	292,197	327,336
TOTAL - - - £.	157,559	75,661	62,865	960	5,339	263,313	95,466	109,521	266,130	1,065,229	2,102,043

* Excess Charge.

† Amount paid to his Highness Maharajah Dhuleep Singh.

No 6 A.—ABSTRACT ACCOUNT of LAND REVENUE for the Year ended 31st March 1877.

	Ordinary Land Revenue.	Sale of Proprietary Right of Government in Land.	Rent of resumed Police Service Lands and Service Commutations.	Sale of Waste Lands and Redemption of Land Revenue.	Capitation Tax, or House Tax levied in lieu thereof.	Revenue Record-room Receipts, Fisheries and other Receipts classed as Miscellaneous Land Revenue.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India, General and Political	64,413			1,108		8,836	74,357
Oudh	1,401,149	75		1,463		1,156	1,403,843
Central Provinces	600,904			691		2,824	604,419
British Burmah	491,867				260,098	83,411	835,376
Assam	290,693			12,718		26,226	329,637
Bengal	3,620,548	802	7,307	2,574	710	31,618	3,663,559
North Western Provinces	4,244,754	301		3,078		50,775	4,298,908
Punjab	1,926,930		19,131	1,112		58,641	2,005,814
Madras	3,215,306			3,453		77,816	3,296,575
Bombay	2,610,593		661,436	528		72,107	3,344,664
TOTAL LAND REVENUE RECEIPTS £.	18,467,157	1,178	687,874	26,725	260,808	413,410	19,857,152

No. 6 B.—ACCOUNT of CHARGES connected with the COLLECTION of the LAND REVENUE, for the Year ended 31st March 1877.

	£.	£.	£.
INDIA, GENERAL AND POLITICAL.			
Salaries of Deputy, Assistant, and Extra Assistant Commissioners, &c.	5,351		
Office Establishment	5,078		
District Establishment	3,716		
Travelling Allowances and other Contingent Charges	2,417		
		16,562	
Revenue Survey Charges for all India, excepting Madras and Bombay:			
Controlling Staff	8,918		
Boundary Commissioner	371		
Professional Survey	68,103		
Coorg Survey	2,971		
		80,363	
Petty Construction and Repairs	- -	165	
			97,090
OUDH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	26,332		
Office Establishment	11,643		
District Establishment	20,887		
Travelling Allowances of Officers and Establishment	681		
Service Postage	983		
Management of Government Estates	167		
Service of Processes against Defaulters	1,220		
Miscellaneous Contingent Charges	2,498		
		64,411	
Land Settlement Charges:			
Salaries of Officers	4,999		
Office Establishment	3,079		
Temporary Establishment engaged for the Season	3,526		
Miscellaneous Contingent Charges	2,015		
		13,619	
Allowances to District and Village Officers	- -	560	
Rents, Rates, and Taxes	- -	104	
			78,694
CENTRAL PROVINCES.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	28,569		
Office Establishment	9,739		
District Establishment	21,843		
Travelling Allowances, Purchase and Carriage of Tents, &c.	1,491		
Service Postage	856		
Other Contingent Charges	2,649		
		65,147	
Land Settlement Charges	- -	1,292	
Rents, Rates, and Taxes	- -	149	
Petty Construction and Repairs	- -	317	
			66,905
BRITISH BURMAH.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners	* 30,627		
Office Establishment	11,467		
District Establishment	1,630		
Commission on Land Revenue Collections	32,893		
Commission on Collections of Capitation Tax	25,101		
Travelling Allowances	1,578		
Service Postage	153		
Other Contingent Charges	1,382		
		104,831	
Land Settlement Charges	- -	4,220	
Rents, Rates, and Taxes	- -	96	
Petty Construction and Repairs	- -	106	
			109,253
ASSAM.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners	19,967		
Office and District Establishments	13,714		
Temporary Establishment	1,211		
Commission on Land Revenue Collections	27,275		
Service of Processes against Defaulters	3,811		
Management of Government Estates	68		
Travelling Allowances of Officers and Establishment	1,223		
Law Charges	1,200		
Service Postage	352		
Other Contingent Charges	1,956		
		70,777	
Carried forward - - - £.		70,777	351,942

* Includes 2,416 *l.* for salaries of Revenue Extra Assistant Commissioner wholly employed in the Land Revenue Department.

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward - - -	- -	70,777	351,942
ASSAM—*continued.*			
Revenue Survey—Contingent Charges - - - - - -	- -	187	
Land Settlement Charges - - - - - - -	- -	8,920	
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. -	- -	561	
Revenue Record-room Charges - - - - - - -	- -	596	
Rents, Rates, and Taxes - - - - - - - -	- -	384	
Petty Construction and Repairs - - - - - - -	- -	198	
			81,623
BENGAL.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, Uncovenanted Deputy Collectors, and Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - -	121,654		
Office Establishment - - - - - - - - -	46,672		
District Establishment - - - - - - - - -	12,280		
Temporary Establishment - - - - - - - -	2,384		
Commission on Land Revenue Collections - - - - -	1,319		
Malikana, or Allowance to Proprietors under Bengal Regulation 8 of 1793, and other Acts of Government - - - - - -	10,132		
Service of Processes against Defaulters - - - - - -	10,037		
Management of Government Estates - - - - - -	13,569		
Travelling Allowances of Officers and Establishment - - -	7,130		
Law Charges - - - - - - - - - -	3,280		
Country Stationery - - - - - - - - - -	1,610		
Service Postage - - - - - - - - - -	2,610		
Other Contingent Charges - - - - - - - -	8,717		
		241,394	
Revenue Survey:			
Salaries of Officers and Establishment - - - - -	6,582		
Contingent Charges - - - - - - - - -	790		
		7,372	
Land Settlement Charges - - - - - - - - -	- -	25,734	
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. -	- -	10,221	
Revenue Record-Room Charges - - - - - - - -	- -	5,031	
Rents, Rates, and Taxes - - - - - - - - -	- -	1,265	
Petty Construction and Repairs - - - - - - - -	- -	1,045	
			292,062
NORTH WESTERN PROVINCES.			
Moiety of Salaries of Collectors, Deputy and Assistant Collectors, &c.	67,200		
Moiety of Salaries of Deputy and Assistant Commissioners - -	8,085		
Salaries of Uncovenanted Deputy Collectors and Extra Assistant Commissioners - - - - - - - - - -	24,769		
Deputation Allowance not caused by absence of Officers - -	268		
Office Establishment - - - - - - - - - -	50,556		
District Establishment - - - - - - - - - -	96,408		
Temporary Establishment - - - - - - - - -	496		
Travelling Allowances of Officers and Establishment - - -	3,871		
Law Charges - - - - - - - - - -	2,538		
Country Stationery - - - - - - - - - -	1,356		
Service Postage - - - - - - - - - -	2,832		
Miscellaneous Contingent Charges - - - - - -	8,861		
Service of Processes against Defaulters - - - - - -	5,980		
Management of Government Estates - - - - - -	18,108		
		291,328	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	27,501		
Office Establishment - - - - - - - - -	8,989		
Field Establishment - - - - - - - - -	18,303		
Temporary Establishment engaged for the Season - - -	10,652		
Travelling Allowances of Officers and Establishment - -	3,091		
Service Postage - - - - - - - - - -	406		
Cadastral Survey Establishment and Charges - - -	11,497		
Miscellaneous Contingent Charges - - - - - -	24,474		
		104,913	
Allowances to District and Village Officers - - - - -	- -	31,720	
Rents, Rates, and Taxes - - - - - - - - -	- -	893	
			428,854
	Carried forward - - - £.		1,154,481

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward - - -	- -	- -	1,154,481
PUNJAB.			
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - - -	60,488		
Salaries of Sub-Collectors - - - - - - - - -	30,179		
Deputation Allowance not caused by absence of Officers - -	322		
Office Establishment - - - - - - - - - -	27,356		
District Establishment - - - - - - - - - -	26,671		
Travelling Allowances of Officers and Establishment - - -	2,382		
Country Stationery - - - - - - - - - -	2,421		
Service Postage - - - - - - - - - -	2,939		
Management of Grazing Lands - - - - - - - -	1,556		
Miscellaneous Contingent Charges - - - - - -	4,526		
		158,840	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	23,874		
Office Establishment - - - - - - - - -	39,751		
Travelling Allowances of Officers and Establishment - -	2,907		
Service Postage - - - - - - - - - -	613		
Country Stationery - - - - - - - - -	3,785		
Tour Charges - - - - - - - - - -	1,137		
Advances to be repaid from *paracha* fees - - - -	6,343		
Process Service Establishments - - - - - -	1,763		
Miscellaneous Contingent Charges - - - - - -	2,532		
		82,705	
Allowances to District and Village Officers - - - - -	- -	2,559	
Revenue Record-Room Charges - - - - - - - -	- -	1,959	
Rents, Rates, and Taxes - - - - - - - - -	- -	988	
			247,051
MADRAS.			
Four-fifths of Salaries of Collectors, Deputy and Assistant Collectors, &c.	94,227		
Moiety of Salary of the Neilgherry Hills Commissioner and his Assistant - - - - - - - - - - - -	1,491		
Moiety of Salaries paid to Officers of other Governments - -	244		
Office Establishment - - - - - - - - - -	56,378		
District Establishment - - - - - - - - - -	116,696		
Travelling Allowances of Officers and Establishment - - -	17,573		
Medical Charges - - - - - - - - - - -	3,110		
Service of Processes against Defaulters - - - - - -	11,313		
Service Postage - - - - - - - - - - -	7,973		
Famine Batta - - - - - - - - - - -	2,695		
Law Charges - - - - - - - - - - -	1,030		
Service Telegrams - - - - - - - - - -	1,763		
Charges for remittance of Treasure within the Districts - - -	1,806		
Miscellaneous Contingent Charges - - - - - -	14,524		
		330,823	
Revenue Survey:			
Controlling Staff - - - - - - - - - -	5,716		
Professional Survey:	£.		
Salaries of Officers - - - - - -	14,147		
Establishment - - - - - - -	31,018		
Travelling Allowances - - - - - -	2,178		
Contingent Charges - - - - - -	2,974		
	50,317		
Demarcation Survey:			
Salaries of Officers - - - - - -	6,195		
Establishment - - - - - - -	7,777		
Contingent Charges - - - - - -	1,542		
	15,514		
		71,547	
Carried forward - - - £.		402,370	1,401,532

No. 6 B.—ACCOUNT of Charges connected with the Collection of the Land Revenue, for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward - - -	- -	402,370	1,401,532
MADRAS—*continued.*			
Land Settlement Charges:			
Salaries of Officers - - - - - - - - -	10,191		
Office Establishment - - - - - - - - -	21,768		
Travelling and Tentage Allowances - - - - -	2,819		
Contingent Charges - - - - - - - - -	5,210		
		39,988	
Inam Commissioner - - - - - - - - - -	- -	409	
Rents, Rates, and Taxes - - - - - - - - -	- -	1,078	
Petty Construction and Repairs - - - - - - - -	- -	478	
			444,323
BOMBAY.			
Moiety of Salaries of Collectors, Assistant Collectors, &c. - -	* 51,207		
Salaries of Deputy Collectors - - - - - - - -	10,238		
Office Establishment - - - - - - - - - -	52,821		
District Establishment - - - - - - - - - -	109,089		
Travelling Allowances of Officers and Establishment - - -	23,063		
Service Postage - - - - - - - - - -	7,579		
Payments to Officers of other Presidencies - - - - - -	1,898		
Miscellaneous Contingencies - - - - - - - - -	19,188		
		275,083	
Revenue Survey:			
Controlling Staff - - - - - - - - - -	5,865		
Professional Survey: £.			
Salaries of Officers - - - - - - 23,395			
Establishment - - - - - - - 24,676			
Travelling Allowances - - - - - - 5,999			
Service Postage - - - - - - - 753			
Cost of Survey Marks - - - - - - 1,642			
Contingent Charges - - - - - - 3,457			
	59,922		
		65,787	
Land Settlement Charges:			
Salaries of Officers - - - - - - - - - -	9,005		
Establishment - - - - - - - - - -	7,991		
Travelling Allowances - - - - - - - - -	850		
Payments to Officers of other Presidencies - - - -	46		
Contingent Charges - - - - - - - - -	660		
		18,552	
Allowances to District and Village Officers:			
Fixed Cash Allowances - - - - - - - - -	181,296		
Fluctuating Cash Allowances - - - - - - - -	15,455		
Revenue of Alienated Lands Assigned for Village Service -	95,496		
Commutations - - - - - - - - - -	250		
		292,497	
Revenue Record-Room Charges - - - - - - - -	- -	746	
Rents, Rates, and Taxes - - - - - - - - -	- -	624	
Petty Construction and Repairs - - - - - - - -	- -	2,975	
			656,264
TOTAL, CHARGES IN INDIA - - - £.	- -	- -	2,502,119
CHARGES IN ENGLAND:			
Stores for India; for use in ne Revenue Survey, &c.:			
For Bengal - - - - - - - - - -	442		
For Madras - - - - - - - - - -	776		
For Bombay - - - - - - - - - -	698		
		1,916	
Law Charges in connection with Appeals from India - - - - -		576	
			2,492
TOTAL, LAND REVENUE CHARGES - - - £.			2,504,611

* Includes 3,534 *l.* for salaries of certain revenue officers wholly debited to Land Revenue.

No. 7.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from NATIVE STATES, for the Year ended 31st March 1877.

	£.	£.	£.
INDIA, GENERAL and POLITICAL.			
Tribute from Oodeypoor	18,981		
„ Banswara	3,913		
„ Doongurpoor	1,369		
„ Jodhpoor	9,800		
„ Jeypoor	40,000		
„ Kotah	18,472		
„ Boondee	6,000		
„ Jhallawar	8,000		
„ Amjeerah	3,440		
„ Kilcheepoor	1,291		
„ Rutlam	6,552		
„ Holkar	77		
„ Sillana	2,730		
„ Sirohee	688		
„ Punnah	995		
„ Chirkhari	858		
„ Ajehgurh	467		
„ Behat	140		
„ Paldeo	24		
Nizam's Government on account of Mahratta Chouth	10,311		
Contribution of Bhopal towards cost of Bhopal Levy	18,182		
Contributions towards cost of United Malwa Contingent:			
From Dewas	4,128		
„ Jowrah	15,903		
		172,821	
Contribution of Oodeypoor towards cost of Mhairwara Battalion	76		
Contribution of Jodhpoor towards cost of Erinpoora Irregular Force	11,500		
Contribution of Kotah towards cost of Deolee Irregular Force	20,000		
Contributions towards cost of Malwa Bheel Corps:			
From Dhar	1,966		
„ Jabooah	148		
„ Burwanee	393		
		34,083	
Contribution from Alirajpoor	147		
„ „ Amjeerah	1,966		
		2,113	
Fees on Successions:			
Chutterpore State (Nowgong)	400		
Jagirdar of Jessoo	188		
		588	
			209,605
CENTRAL PROVINCES.			
Tributes from various Petty States			13,700
PUNJAB.			
Tribute from Sokeith		1,100	
„ Mundee		10,000	
„ Kupoorthulla		13,100	
„ Chumba		500	
„ Various Petty States		3,346	
Fees on Successions:			
Nirmul Singh, Jagirdar		28	
			28,074
MADRAS.			
Tribute from Travancore		78,311	
Contribution from Mysore for the maintenance within Mysore Territory of a Subsidiary British Force		245,000	
Contribution from Travancore		1,332	
Contribution from Cochin for the maintenance of a Battalion of Native Infantry		20,000	
			344,643
BOMBAY.			
Tribute from Kattywar	59,771		
„ Joonaghur	2,257		
„ Ballasinore	1,108		
„ Durumpoor	900		
„ Loonawara	1,047		
„ Various Petty States	1,190		
Subsidy from the Kutch Government	23,369		
Contribution from Jagirdars for Southern Mahratta Horse	7,875		
		97,517	
Fees on Succession:			
From Soonth State under Rewakanta Agency for the succession in 1873 of Protap Sing, an adopted son, 3rd instalment	1,259		
Shreesankeracharya, Southern Mahratta Country, 3rd instalment	136		
		1,395	
			98,912
TOTAL, TRIBUTES, &c.			£. 694,934

No. 8.—ACCOUNT of FOREST REVENUE and of EXPENDITURE for FOREST MANAGEMENT and COLLECTION of FOREST REVENUE, for the Year ended 31st March 1877.

REVENUE.	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Revenue from Timber and Bamboos:											
Timber brought to Depôts by Departmental Agency	4,030	13,409	12,229	118,042	397	4,427	44,411	32,096	18,427	76,479	323,947
Timber removed from the Forest by Purchasers, License-holders, and Permit-holders	21	16,238	15,893	7,548	7,225	13,020	28,512	7,569	18,892	22,494	137,412
Confiscated Drift and Waif Wood	247	301	291	2,882	13	183	166	467	310	1,220	6,080
Revenue from Minor Produce:											
Grazing Dues and Sale of Grass	2,178	2,220	19,354	18	14	302	3,812	18,010	158	10,503	56,569
Other Minor Produce	240	206	7,526	1,802	395	3,461	3,392	411	3,333	5,560	26,326
Duty on Produce of Foreign and Private Forests Imported into British Territory	- -	- -	- -	21,625	47	- -	- -	2	- -	2,290	23,964
Miscellaneous:											
Fines and Forfeitures	25	150	137	231	5	47	323	209	73	40	1,240
Other Sources	1,190	224	10,693	2,981	54	703	575	635	212	3,722	20,989
Refunds to the Department	1	797	10	12	7	97	331	476	71	358	2,160
TOTAL RECEIPTS £.	7,932	33,545	66,133	155,141	8,157	22,240	81,522	59,875	41,476	122,666	598,687
EXPENDITURE.											
A.—CONSERVANCY AND WORKS.											
Cost of Timber Operations:											
Timber brought to Depôt by Government Agency	1,464	10,212			369	3,907	38,522	15,366	9,221	32,301	
Timber removed from Forests by Purchasers, License-holders, and Permit-holders	- -	71	8,508	69,586	19	191	1,096	136	710	727	193,455
Confiscated Drift and Waif Wood	- -	2			- -	19	50	865	53	60	
Cost of collecting Minor Produce	1	299	4,491	4	5	151	1,323	81	285	361	7,001
Cost of Forest Organization	845	163	428	807	182	697	93	828	380	4,126	8,549
Cost of the treatment and creation of Forests	1,167	483	1,403	4,961	1,343	1,665	2,747	4,093	4,678	5,076	27,616
Rent of leased Forests	- -	- -	- -	- -	5	- -	- -	3,547	368	1,585	5,455
Cost of collecting duty on produce of Foreign or Private Forests imported into British Territory	- -	- -	- -	60	- -	- -	- -	- -	- -	507	567
Works of utility for the development of Forests	85	1,526	520	1,372	694	918	5,380	1,509	970	3,253	16,227
Cost of Departmental Cattle	190	353	978	4,159	1,596	675	779	63	2,225	157	11,175
Cost of Departmental Plant and Tools	34	70	66	719	270	705	463	458	79	518	3,382
Miscellaneous	154	101	339	544	36	89	66	87	525	4,596	6,537
TOTAL, CONSERVANCY AND WORKS £.	3,940	13,280	16,733	82,212	4,519	9,017	50,519	27,033	19,494	53,217	279,964

B.—Establishments.											
I.—*Salaries.*											
Pay of Conservator	71	1,311	1,340	1,926	820	1,440	1,210	1,671	1,440	3,213	14,442
Pay of Control and Executive Officers	2,795	1,653	4,792	6,040	1,492	4,302	6,569	8,747	6,372	8,367	51,129
Protective Establishment	2,479	1,222	3,031	3,274	907	2,696	2,500	7,520	6,180	8,919	38,728
Office Establishments	329	566	798	3,201	623	957	1,451	1,964	2,523	2,856	15,268
Deputation and Special Allowances	260	495	18	350	- -	- -	530	- -	723	96	2,472
	5,934	5,247	9,979	14,791	3,842	9,395	12,260	19,902	17,238	23,451	122,039
II.—*Travelling Allowances.*											
Conservator	60	177	200	329	150	190	218	193	240	651	2,408
Control and Executive Officers	791	396	1,144	2,088	356	1,121	1,319	2,222	2,894	2,995	15,326
Protective Establishment	382	173	- -	84	4	25	19	1,036	798	709	3,230
Office Establishment	65	126	117	30	2	62	259	448	202	910	2,221
	1,298	872	1,461	2,531	512	1,398	1,815	3,899	4,134	5,265	23,185
III.—*Contingencies.*											
Stationery	9	2	33	- -	- -	2	70	124	7	383	630
Office Rent, and Carriage of Tents and Records	300	35	475	128	75	343	373	571	211	502	3,013
Pay of Police Guards	8	55	- -	- -	- -	109	73	35	- -	8	288
Sundries	109	61	236	903	47	1,127	96	685	266	328	3,858
Service Postage	38	35	57	67	41	59	87	237	185	352	1,158
Payments to Officers of other Presidencies	- -	- -	- -	- -	- -	- -	- -	- -	- -	48	48
	464	188	801	1,098	163	1,640	699	1,652	669	1,621	8,995
Total, Establishments £.	7,696	6,307	12,241	18,420	4,517	12,433	14,774	25,453	22,041	30,337	154,219
Total, Expenditure in India £.	11,636	19,587	28,974	100,632	9,036	21,450	65,293	52,486	41,535	83,554	434,183
Expenditure in England.—Allowances to successful Candidates for the Indian Forestry Department, Advances of Pay and Passage to India on Appointment, Fees to Professors for Instruction, Expenses of Officers of the Department visiting Forests, &c.										1,881	
Stores for India: Tools, Forest Seeds, &c., for Bombay										117	
											1,998
Total, Forest Expenditure £.											436,181

No. 9.—ACCOUNT of Excise Revenue on Spirits and Drugs, and of Charges for Collection, for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	Total.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
License and Distillery Fees and Duties for the Sale of Liquors and Drugs, viz.:—											
License Fees and Farmers' Rents	7,305	14,064	49,697	40,321	7,898	259,784	47,540	30,316	266,547	250,470	973,942
Distillery Fees	- -	- -	22,134	15,240	240	8,813	131	- -	39,096	44,415	130,069
Still-head Duty	10,025	62,511	29,236	18,819	2,103	153,696	106,847	25,915	234,345	77,318	720,815
Duties levied on Drugs	383	8,144	28,328	36,921	16,123	84,872	47,175	18,873	18,101	15,905	274,825
Total	17,713	84,719	129,395	111,301	26,364	507,165	201,693	75,104	558,089	388,108	2,099,651
Duty on Opium Consumed in India	902	3,589	15,290	60,354	118,260	117,554	36,662	24,384	- -	11,648	388,643
Acreage on Land Cultivated with the Poppy	- -	- -	- -	- -	- -	- -	- -	3,848	- -	- -	3,848
Fines, Confiscations, and Miscellaneous	296	41	273	6	13	62	344	532	280	29,056	30,903
Total, Excise Revenue £.	18,911	88,349	144,958	171,661	144,637	624,781	238,699	103,868	558,369	428,812	2,523,045
CHARGES.											
Salaries and Establishments	362	2,354	4,542	545	924	27,630	5,564	5,503	2,256	3,709	53,389
Contingent Expenses	55	588	909	295	240	1,764	6,069	269	20,226*	3,019	33,434
Loss on Sale of Opium	- -	- -	- -	- -	- -	- -	- -	- -	- -	739	739
Rents, Rates, and Taxes	- -	- -	94	1	1	96	156	- -	- -	16	364
Petty Construction and Repairs	- -	33	856	- -	38	1,776	- -	- -	- -	- -	2,703
Total, in India £.	417	2,975	6,401	841	1,203	31,266	11,789	5,772	22,482	7,483	90,629
CHARGES IN ENGLAND.											
Stores for India	- -	- -	- -	- -	- -	- -	- -	- -	- -	64	64
Total, Excise Charges £.	417	2,975	6,401	841	1,203	31,266	11,789	5,772	22,482	7,547	90,693

* Includes 19,696 *l.* for purchase of Spirits.

No. 10.—ACCOUNT of ASSESSED TAXES, and of CHARGES for COLLECTION, for the Year ended 31st March 1877.

	Income Tax Arrear Collections.	Refunds.	Net Receipts.	Charges specially connected with Assessment and Collection of Income Tax.	REMARKS.
	£.	£.	£.	£.	
India, General and Political	123	311	—188	—	
Oudh	5	-	5	—	
Central Provinces	1	-	1	—	
British Burmah	2	-	2	—	
Assam	—	—	—	—	
Bengal	6	22	—16	—	
North Western Provinces	15	18	—3	—	
Punjab	—	—	—	—	
Madras	115	22	93	—	
Bombay	43	-	43	—	
TOTAL, ASSESSED TAXES £.	310	373	—63	—	

No. 11 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1877.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS.														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
IMPORTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Apparel	8,907	7,064	8,563	1,328	25,862	49	8	54	1	112	8,858	7,056	8,509	1,327	25,750
Arms, Ammunition, Military Stores	2,424	608	2,999	310	6,341	3	1	64	14	82	2,421	607	2,935	296	6,259
Cabinet Ware	841	275	965	11	2,092	17	–	4	–	21	824	275	961	11	2,071
Candles of all kinds	1,726	260	795	950	3,731	1	–	55	–	56	1,725	260	740	950	3,675
Carriages and Conveyances, other than Railway	258	277	283	4	822	–	–	–	–	–	258	277	283	4	822
Clocks and Watches	640	173	882	10	1,705	2	2	31	–	35	638	171	851	10	1,670
Canes	167	134	299	461	1,061	–	–	64	401	465	167	134	235	60	596
Corals, unwrought	3,001	586	35	–	3,622	–	18	1	–	19	3,001	568	34	–	3,603
Chemical Products	1,367	234	1,770	1	3,372	7	14	60	–	81	1,360	220	1,710	1	3,291
Cotton Goods:															
Twist and Thread	35,784	24,273	22,601	6,432	89,090	56	342	1,357	12	1,767	35,728	23,931	21,244	6,420	87,323
Piece Goods	444,709	48,790	233,310	16,923	743,732	1,083	2,278	15,535	6	18,902	443,626	46,512	217,775	16,917	724,830
Drugs and Medicines	3,865	811	4,733	208	9,617	52	1	607	–	660	3,813	810	4,126	208	8,957
Dyeing and Colouring Materials	802	155	4,191	22	5,170	–	–	191	–	191	802	155	4,000	22	4,979
Earthen and Porcelain Ware	1,330	364	1,943	2,212	5,849	3	–	50	–	53	1,327	364	1,893	2,212	5,796
Fireworks	328	475	1,090	234	2,127	120	22	47	–	189	208	453	1,043	234	1,938
Flax, Piece Goods	1,824	463	1,980	2	4,269	27	–	–	–	27	1,797	463	1,980	2	4,242
Fruits and Vegetables	2,574	1,524	2,949	548	7,595	1	24	1	–	26	2,573	1,500	2,948	548	7,569
Glass, and Manufactures of	6,551	605	5,813	469	13,438	6	2	146	–	154	6,545	603	5,667	469	13,284
Gums	684	601	3,083	13	4,381	10	–	1,279	–	1,289	674	601	1,804	13	3,092
Hardware and Cutlery	9,477	1,660	8,918	1,143	21,198	79	7	29	–	115	9,398	1,653	8,889	1,143	21,083
Hides and Skins	668	297	630	2	1,597	22	92	10	–	124	646	205	620	2	1,473
Ivory, and Manufactures of	10	3	8,549	1	8,563	–	–	3,403	–	3,403	10	3	5,146	1	5,160
Jewellery, including Plate	787	235	553	1	1,576	367	7	26	–	400	420	228	527	1	1,176
Leather, and Manufactures of	1,470	505	1,817	304	4,096	25	12	1	–	38	1,445	493	1,816	304	4,058
Lac, Stick	82	149	59	–	290	–	–	–	–	–	82	149	59	–	290
Liquors:															
Ale, Beer, and Porter	3,456	1,108	2,017	774	7,355	3	–	–	15	18	3,453	1,108	2,017	759	7,337
Spirits	98,320	41,237	75,988	38,225	253,770	366	32	1,109	1	1,508	97,954	41,205	74,879	38,224	252,262
Wines and Liqueurs	31,912	14,871	23,879	3,440	74,102	160	21	88	3	272	31,752	14,850	23,791	3,437	73,830
Lucifer Matches	1,041	223	1,627	813	3,704	–	–	46	–	46	1,041	223	1,581	813	3,658

Metals:															
Copper	36,531	4,491	25,790	827	67,639	9	6	681	–	696	36,522	4,485	25,109	827	66,943
Iron	7,563	1,716	7,472	1,085	17,836	160	1	406	2	569	7,403	1,715	7,066	1,083	17,267
All other sorts unenumerated	18,792	2,117	8,654	842	30,405	34	1	580	1	616	18,758	2,116	8,074	841	29,789
Music, and Instruments of	634	348	985	20	1,987	–	3	30	–	33	634	345	955	20	1,954
Naval Stores	587	246	412	1	1,246	1	–	–	–	1	586	246	412	1	1,245
Oils	1,242	608	1,466	68	3,384	–	–	31	–	31	1,242	608	1,435	68	3,353
Paints, Colours, and Painters' Materials	4,445	364	2,834	630	8,273	8	–	46	–	54	4,437	364	2,788	630	8,219
Perfumery	900	207	984	31	2,122	9	–	25	–	34	891	207	959	31	2,088
Provisions and Oilman's Stores	6,206	1,929	25,233	2,151	35,519	8	54	902	1	965	6,198	1,875	24,331	2,150	34,554
Railway Materials	5,759	7,847	1,611	–	15,217	9	–	58	–	67	5,750	7,847	1,553	–	15,150
Seeds	121	396	801	57	1,375	–	–	4	–	4	121	396	797	57	1,371
Shells	156	260	1,201	–	1,617	13	–	838	–	851	143	260	363	–	766
Silk Piece Goods	5,229	369	10,356	9,708	25,662	36	–	41	10	87	5,193	369	10,315	9,698	25,575
Silk, Raw	880	3	16,915	1,523	19,321	–	–	1,158	–	1,158	880	3	15,757	1,523	18,163
Spices	8,233	4,448	6,664	742	20,087	4	37	1,281	–	1,322	8,229	4,411	5,383	742	18,765
Stationery, other than Paper	1,809	514	1,204	8	3,535	5	–	1	–	6	1,804	514	1,203	8	3,529
Sugar and other Saccharine Matter	8	194	17,274	1,178	18,654	–	–	4,620	–	4,620	8	194	12,654	1,178	14,034
Tea	2,900	103	4,196	557	7,756	–	–	510	–	510	2,900	103	3,686	557	7,246
Tobacco, and Articles used in the Consumption of	2,458	539	1,228	248	4,473	8	10	42	–	60	2,450	529	1,186	248	4,413
Toys, Games, including Playing Cards	1,159	326	1,301	220	3,006	3	–	–	–	3	1,156	326	1,301	220	3,003
Umbrellas	3,622	139	2,004	634	6,399	6	–	61	–	67	3,616	139	1,943	634	6,332
Wool, manufactures of	22,768	1,053	11,122	3,332	38,275	68	–	158	–	226	22,700	1,053	10,964	3,332	38,049
Articles yielding, severally, less than 1,000 *l.* annually	5,080	1,165	11,602	2,236	20,083	* 1,159	† 123	‡ 319	§ 88	1,689	3,921	1,042	11,283	2,148	18,394
TOTAL IMPORTS £.	802,087	177,342	583,630	100,939	1,663,998	3,999	3,118	36,050	555	43,722	798,088	174,224	547,580	100,384	1,620,276
EXPORTS.															
Cotton, Manufactures of:															
Twist and Thread	–	–	–	–	–	–	1	–	–	1	–	—1	–	–	—1
Grain and Pulse:															
Gram	–	–	–	–	–	–	5	–	–	5	–	—5	–	–	—5
Paddy	530	5,079	2,761	5,924	14,294	11	–	20	51	82	519	5,079	2,741	5,873	14,212
Rice	155,604	48,172	12,371	311,115	527,262	3,297	130	74	13,772	17,273	152,307	48,042	12,297	297,343	509,989
Indigo	28,487	11,931	1,375	–	41,793	221	52	–	–	273	28,266	11,879	1,375	–	41,520
Lac, Stick	33,911	3	26	–	33,940	431	–	–	–	431	33,480	3	26	–	33,509
Oils	–	–	–	15	15	–	–	–	–	–	–	–	–	15	15
Carried forward £.	218,532	65,185	16,533	317,054	617,304	3,960	188	94	13,823	18,065	214,572	64,997	16,439	303,231	599,239

* Includes 915 *l.* Refunds of Miscellaneous Receipts.
† Includes 94 *l.* Refunds of Miscellaneous Receipts.
‡ Includes 182 *l.* Refunds of Miscellaneous Receipts.
§ Includes 54 *l.* Refunds of Miscellaneous Receipts.

No. 11 A.—ACCOUNT of Customs Revenue, for the Year ended 31st March 1877—*continued*.

ARTICLES usually contributing not less than 1,000 *l.* Annually.	SEA CUSTOMS—*continued*														
	GROSS RECEIPTS.					REFUNDS AND DRAWBACKS.					NET PRODUCE.				
	Bengal.	Madras.	Bombay.	British Burmah.	Total Gross Receipts.	Bengal.	Madras.	Bombay.	British Burmah.	Total Refunds and Drawbacks.	Bengal.	Madras.	Bombay.	British Burmah.	Total Net Produce.
EXPORTS—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	218,532	65,185	16,533	317,054	617,304	3,960	188	94	13,823	18,065	214,572	64,997	16,439	303,231	599,239
Seeds:															
Gingely or Teel - - - - -	–	–	–	–	–	–	3	–	–	3	–	—3	–	–	—3
Articles yielding, severally, less than 1,000*l.* annually - - - - -	43	6	247	–	296	2	1	–	–	3	41	5	247	–	293
TOTAL, EXPORTS - - - £.	218,575	65,191	16,780	317,054	617,600	3,962	192	94	13,823	18,071	214,613	64,999	16,686	303,231	599,529
TOTAL, SEA CUSTOMS - - - £.	1,020,662	242,533	600,410	417,993	2,281,598	7,961	3,310	36,144	14,378	61,793	1,012,701	239,223	564,266	403,615	2,219,805

COMBINED STATEMENT of SEA and LAND CUSTOMS (Gross Receipts).

	Sea Customs (Gross Receipts).	LAND CUSTOMS.*									Miscellaneous Receipts, Wharf Rent, Fees, &c.	Total Customs Revenue.
		Import Duty on Spirits.	Import Duty on Wines and Liqueurs.	Import Duty on Fruits and Vegetables.	Articles yielding less than 1,000*l.* Annually.	Export Duty on Grain and Pulse.	Export Duty on Indigo.	†Export Duty on Sugar, &c.	Land Customs, Miscellaneous Receipts.	TOTAL.		
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Oudh - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	11,636	- -	11,636	- -	11,636
Central Provinces - - - - -	- -	- -	- -	- -	- -	- -	- -	15,908	17	15,925	- -	15,925
British Burmah - - - - -	417,993	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,199	419,192
Bengal - - - - - - - -	1,020,662	- -	- -	- -	- -	- -	- -	- -	- -	- -	13,397	1,034,059
North Western Provinces - - -	- -	- -	- -	- -	- -	- -	- -	60,498	- -	60,498	- -	60,498
Punjab - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	84,510	17	84,527	- -	84,527
Madras - - - - - - - -	242,533	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,203	246,736
Bombay - - - - - - - -	600,410	- -	- -	- -	- -	- -	- -	- -	- -	- -	10,362	610,772
TOTAL - - - £.	2,281,598	- -	- -	- -	- -	- -	- -	172,552	34	172,586	29,161	2,483,345

* The Refunds and Net Receipts under Land Customs are as follows:

	Refunds.	Net Receipts.
	£.	£.
Oudh - - - - - - - - - - - - - - - -	- -	11,636
Central Provinces - - - - - - - - - - - - - -	- -	15,925
North Western Provinces - - - - - - - - - - - - -	- -	60,498
Punjab - - - - - - - - - - - - - - - -	93	84,434
TOTAL - - - £.	93	172,493

† Levied on the Customs Line on sugar exported to Rajputana, &c. There is no duty on sugar exported by sea or from the external land frontier.

No. 11 B.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st March 1877.

BRITISH BURMAH.		£.	£.
RANGOON	Collector of Customs	1,247	
	Appraising Establishment	1,244	
	Preventive Establishment	7,379	
	Office and other Establishments	2,686	
	Contingencies	371	
			12,927
BASSEIN	Collector	306	
	Appraising Establishment	120	
	Establishment	271	
	Preventive Establishment	469	
	Contingencies	22	
			1,188
THAYETMYO	Establishment	492	
	Contingencies	8	
			500
MOULMEIN	Collector	840	
	Appraising Establishment	204	
	Establishment	1,061	
	Preventive Establishment	1,603	
	Contingencies	74	
			3,782
MERGUI	Establishment	158	
	Preventive Establishment	63	
	Contingencies	1	
			222
TAVOY	Establishment	68	
	Preventive Establishment	116	
	Contingencies	7	
			191
TOUNGHOO	Establishment	60	
	Contingencies	2	
			62
AKYAB	Collector	640	
	Appraising Establishment	294	
	Establishment	830	
	Preventive Establishment	1,072	
	Contingencies	115	
			2,951
KYOUK PHYOO	Establishment	58	
	Contingencies	17	
			75
HENZADA	Contingencies	13	
			13
Rents, Rates, and Taxes			114
Petty Construction and Repairs			6
TOTAL, BRITISH BURMAH			22,031

BENGAL.			
CALCUTTA	Salaries of Collector, and Deputy and Assistant Collectors	6,978	
	Appraising Establishment	8,035	
	Clerks, Servants, &c.	8,733	
	Preventive Establishment	35,029	
	Wharf Establishment	4,395	
	Contingencies	1,061	
			64,231
CHITTAGONG	Salaries of Collector and Deputy Collector	777	
	Office and other Establishments	550	
	Preventive Establishment	829	
	Wharf Establishment	51	
	Contingencies	39	
			2,246
BALASORE	Office and other Establishments	282	
	Preventive Establishment	454	
	Contingencies	91	
			827
CUTTACK	Establishment	639	
	Preventive Establishment	94	
	Contingencies	24	
			757
POOREE	Fixed and Contingent Charges	178	
			178
Establishment for Licensing and Surveying Cargo Boats			240
Rents, Rates, and Taxes			20
Petty Construction and Repairs			212
TOTAL, BENGAL			68,711

MADRAS.		£.	£.
AT THE PRESIDENCY.	Collector of Sea Customs	2,530	
	Deputy Collector	748	
	Appraisers	1,417	
	Establishment	3,726	
	Contingencies	1,180	
			9,601
GANJAM	Collectors of Sea Customs	78	
	Establishment	759	
	Contingencies	122	
			959
VIZAGAPATAM	Establishment	635	
	Contingencies	94	
			729
GODAVERY	Establishment	764	
	Contingencies	81	
			845
KISTNA	Establishment	343	
	Contingencies	108	
			451
NELLORE	Establishment	344	
	Contingencies	39	
			383
SOUTH ARCOT	Establishment	1,277	
	Contingencies	257	
			1,534
TANJORE	Establishment	1,212	
	Contingencies	165	
			1,377
MADURA	Establishment	410	
	Contingencies	131	
			541
TINNEVELLY	Establishment	372	
	Contingencies	105	
			477
SOUTH CANARA	Collector of Sea Customs	118	
	Establishment	657	
	Contingencies	108	
			883
MALABAR	Establishment	1,955	
	Contingencies	425	
			2,380
Rents, Rates, and Taxes			58
Petty Construction and Repairs			1,087
TOTAL, MADRAS			21,305

BOMBAY.			
AT THE PRESIDENCY.	Salaries of Commissioner and Assistant Commissioner of Customs	4,199	
	Establishment	2,788	
	Contingencies	214	
			7,201
PRESIDENCY DIVISION.	Salaries of Deputy and Assistant Commissioners	4,939	
	Appraising Establishment	4,763	
	Clerks, Servants, &c.	15,201	
	Preventive Establishment	14,112	
	Wharf Establishment	1,111	
	Contingencies	992	
			41,118
GUZERAT DIVISION.	Salaries of Deputy and Assistant Commissioners	841	
	Establishment	5,913	
	Contingencies	2,169	
			8,923
KONKAN DIVISION.	Salaries of Deputy and Assistant Commissioners	2,331	
	Establishment	13,684	
	Contingencies	2,748	
			18,763
KURRACHEE DIVISION.	Salaries of Collector and Assistant Collector	1,680	
	Establishment	3,650	
	Contingencies	305	
			5,635
Rents, Rates, and Taxes			291
Petty Construction and Repairs			241
TOTAL, BOMBAY			82,172
TOTAL CHARGES IN INDIA		£.	194,219
CHARGES IN ENGLAND.			
Stores for India: Books, &c. for Bengal			11
TOTAL, CUSTOMS CHARGES		£.	194,230

N.B.—Collection of the Land Customs duties in the Bengal Presidency is made by the Salt Preventive Establishment, hence no separate charge is shown.

No. 12 A.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1877.

	Sales of Government Salt.	Excise on Salt Manufactured locally.	Duty on Salt Imported from England.	Duty on other Imported Salt, Seaborne.	Duty Levied by the Inland Customs Department on Salt crossing the Customs Lines, &c.	Miscellaneous Receipts.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.
India: General and Political -	87,262	- -	- -	- -	* 10,972	119	98,353
Oudh - - - - - -	- -	956	- -	- -	- -	193	1,149
Central Provinces - - -	- -	- -	- -	- -	12,406	37	12,443
British Burmah - - -	- -	5,418	9,185	- -	- -	- -	14,603
Bengal - - - - - -	- -	94,337	2,065,005	413,556	- -	24,058	2,596,956
North Western Provinces - -	- -	7,649	- -	- -	517,292	3,647	528,588
Punjab - - - - - -	* 387,585	- -	- -	- -	420,495	22,092	830,172
Madras - - - - - -	*1,258,648	1,585	26	29,630	5	2,059	1,291,953
Bombay - - - - - -	6,703	824,924	10	7,012	† 89,643	2,149	930,441
TOTAL - - - £.	1,740,198	934,869	2,074,226	450,198	1,050,813	54,354	6,304,658

* Including duty.

† Including Inland Customs mileage duty, 65,014*l.*

No. 12 B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Cost of SALT, for the Year ended 31st March 1877.

INDIA—General and Political.	£.	£.	£.
Salaries of Commissioner,* Deputy and Assistant Commissioners, and Collectors -	12,882		
Office Establishment - - - - - - - - - - - - -	9,350		
Preventive Establishment - - - - - - - - - - - -	125,883		
Compensation to his Highness the Nizam of Hyderabad for Mileage Duty on Salt	6,500		
Rent of Sambhur Lake paid to the Maharajahs of Joudhpoor and Jeypore - -	70,000		
House and Office Rent - - - - - - - - - - - -	874		
Rewards - - - - - - - - - - - - - - -	1,394		
Commission on Salt Tax Collections - - - - - - - - - -	831		
Charges for excavating Salt - - - - - - - - - -	4,842		
Expenses for working Tramways - - - - - - - - -	3,219		
Petty Construction and Repairs - - - - - - - - - -	2,204		
Compensation for Land - - - - - - - - - - -	1,095		
Manufacture and Storage - - - - - - - - - - -	3,638		
Purchase of Service Postage Stamps - - - - - - - - - -	490		
Travelling Expenses - - - - - - - - - - - -	2,769		
Miscellaneous Contingent Charges - - - - - - - - - -	4,631		
		250,602	
Carried forward - - - £.		250,602	—

* This Officer superintends also the Land Customs line in the Punjab and the Central Provinces.

No. 12 B.—Account of Charges for Collection of the Salt Revenue, including Cost of Salt, for the Year ended 31st March 1877—*continued.*

			£.	£.
Brought forward			250,602	—
British Burmah.		£.		
Commission on Collections of Salt Tax		442		
			442	
Bengal.				
Salaries of Superintendents of the Sulkea, Hidgellee, and Pooree Salt Warehouses		943		
Pay of Intendants, Clerks, Servants, &c.		2,111		
Preventive Establishment and Contingencies		12,727		
Miscellaneous Contingencies		1,738		
Rents, Rates, and Taxes		14		
			17,533	
Madras.				
Salaries of Deputy Collectors		11,873		
Office Establishment		19,571		
Preventive Establishment		15,261		
Travelling and Tentage Allowances		1,601		
Petty Constructions and Repairs		12,091		
Purchase of Salt		76,913		
Conveying and Storing Salt		12,573		
Cost and Repairs of Salt Machines, and Miscellaneous Contingencies		9,910		
Rents, Rates, and Taxes		17		
			159,810	

Bombay.

	Presidency Division.	Guzerat Division.	Konkan Division.	Sind Division.			
	£.	£.	£.	£.			
Salary of Commissioner and Staff *	—	—	—	—			
Salaries of Collector and Assistant Collectors	3,373	1,821	1,459	—			
Superintendent and Petty Officers	387	2,859	2,258	—			
Clerks, Servants, Periodical Establishments, Boat Establishments, &c.	4,651	12,103	15,309	975			
Travelling Allowances and Charges	706	575	819	—			
Office Expenses and Miscellaneous Contingent Charges	2,546	3,546	3,547	55			
	11,663	20,904	23,392	1,030	56,989		
Rents, Rates, and Taxes	—	—	—	—	53	57,042	
Total Charges in India						£.	485,429
Charges in England:							
Stores for India; Wire Rope for use in the Mayo Salt Mines							3,051
Total Charges under Salt						£.	488,480

* Taken entirely under Customs.

No. 12 C.—ACCOUNT of SALT STORE for the Year ended 31st March 1877.

	INDIA.		PUNJAB.		MADRAS.	
	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.	Quantity.	Value at Selling Price.
	Mds.	£.	*Mds.*	£.	*Mds.*	£.
Salt in Store on 1st April 1876 - - - - -	4,016,463	255,640	152,668	45,800	8,156,780	3,082,522
Manufactured, excavated, or purchased during the Year	1,836,431	91,821	1,795,956	420,978	7,752,666	
	5,852,894	347,461	1,948,624	466,778	15,909,446	3,082,522
Removed by purchasers during the Year - - -	1,968,700	87,151	1,702,099	392,821	6,926,613	1,258,648
Balance on 31st March 1877 - - - - -	3,884,194	260,310	246,525	73,957	8,982,833	1,823,874

No. 13 A.—ACCOUNT of OPIUM REVENUE for the Year ended 31st March 1877.

BENGAL.	£.	£.	£.
Proceeds of 47,240 chests sold by auction in Calcutta for export, being at the average rate of *Rs.* 1,270. 1. 10¾. per chest - - - - - - -	6,000,040		
Value of 5,658 maunds and 22 seers of opium, at the rate of *Rs.* 7. 4. per seer, issued to Excise Department in Oudh, North Western Provinces, Bengal, Assam, British Burmah, Port Blair, and Sumbulpore, to be retailed for consumption in India under Revenue Regulations, 164,098 *l.* -	* 163,317		
Miscellaneous Receipts of Opium Department - - - - - - -	10,813		
TOTAL BENGAL OPIUM - - - £.		6,174,170	
BOMBAY.			
Duty realised on 48,136 chests of Malwa Opium, at 600 rupees per chest -	2,948,160		
Confiscations and Miscellaneous Receipts - - - - - - - -	130		
TOTAL BOMBAY OPIUM - - - £.		2,948,290	
TOTAL OPIUM REVENUE - - - £.			9,122,460

* The actual realisations are less than the value of excise opium issued, owing to increase in the stock remaining in the hands of Collectors at the end of the year.

No. 13 B.—ACCOUNT of BENGAL OPIUM STORE and COST of PRODUCTION.

	For Export.		For Sale in India.	
	Chests.	Maunds.	Chests.	Maunds.
OPIUM STORE ACCOUNT.				
Opium in Store in Calcutta on 1st April 1876	50,504	86,014	1,342	2,013
In Store at Factories on above date	- -	- -	366	549
	50,504	86,014	1,708	2,562
Produce of Season 1875-76	68,051	115,899	3,992	5,988
Total	118,555	201,913	5,700	8,550
Sold by Auction from 1st April 1876 to 31st March 1877	47,240	80,455	—	—
Issued to Excise Department	- -	- -	3,772	5,659
Issued to Medical Department	- -	- -	13	19
Total Expended	47,240	80,455	3,785	5,678
Balance in Store in Calcutta on 31st March 1877	71,315	121,458	1,130	1,695
Balance in Factories	- -	- -	785	1,177
Total Balance in Store on 31st March 1877	71,315	121,458	1,915	2,872

COST OF PRODUCTION OF BENGAL OPIUM.

	£.	£.
Establishment and Contingent Charges of Patna Agency	- -	57,030
Establishment and Contingent Charges of Benares Agency	- -	64,395
Charges in Calcutta	- -	3,876
Cultivation and Manufacturing Charges for Opium of Season 1875-76 and previous years	2,024,489	
Cultivation and Manufacturing Charges for Opium of Season 1876-77	690,039	
		2,714,528
Total Charges in India (Bengal) £.		2,839,829
Add,—Charges in England:		
Stores for India: Bottles for the Benares Agency		3
Total Charges Bengal £.		2,839,832

No. 13 C.—ABSTRACT ACCOUNT of CHARGES for COLLECTION of OPIUM REVENUE in BOMBAY.

	£.
*Salaries	416
Establishment	1,317
Contingent Charges	82
Total Bombay £.	1,815

* The Commissioner of Customs, Salt, and Opium, whose salary is all taken under the head "Customs," has the superintendence of this department in Bombay. The weighments and other duties performed in the Native States, where the opium is grown, are under the superintendence of British officers paid by the States concerned.

No. 14.—ACCOUNT of STAMP REVENUE and of CHARGES for COLLECTION, for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
REVENUE.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale of Court Fee Stamps	15,395	76,633	66,964	41,081	35,635	706,946	281,852	181,443	319,557	259,294	1,984,800
Sale of Commercial and other Stamps	10,593	17,496	29,608	21,288	13,514	245,103	83,240	62,515	174,900	152,673	810,930
Fines and Penalties	63	192	682	515	217	1,575	756	740	3,297	1,263	9,400
Miscellaneous	209	51	360	108	316	1,064	2,084	888	1,582	26,836	33,498
TOTAL £.	26,260	94,372	97,614	62,992	49,682	954,788	367,932	245,586	499,336	440,066	2,838,628
Deduct,—Refunds	280	1,038	1,915	460	150	12,326	4,568	1,611	7,110	6,102	35,560
NET REVENUE from STAMPS £.	25,980	93,334	95,699	62,532	49,532	942,462	363,364	243,975	492,226	433,964	2,803,068
CHARGES OF COLLECTION.											
Salary of the Superintendent or other Officers	407				15	1,800	1,206	665	1,200	2,136	7,429
Establishment of Superintendent or other Officers	143					4,051	316	175	2,126	2,940	9,751
Contingent Expenses, Packing Charges, &c.	64				6	900	82	529	422	739	2,742
Charges for the sale of Stamps, viz.:—											
Clerks and Servants	85		216	474		1,251	1,015	87		789	3,917
Commission to Vendors		409					2,117		1,140	4,624	8,290
Discount on sale of Court Fee Stamps	85	1,115		281	503	8,623		2,656	2,757	4,073	20,093
Discount on sale of General Stamps	406		1,011	344	413	5,855	73	2,373	6,069	100	16,644
Contingencies and Miscellaneous	54	50	110	32	9	950	279	35	289	462	2,270
TOTAL CHARGES in INDIA £.	630	2,188	1,337	1,131	946	23,430	5,088	6,520	14,003	15,863	71,136
CHARGES IN ENGLAND:											
Stores for India				41,270 * / 14,156 †					5,486	5,488	25,130
TOTAL CHARGES for COLLECTION of STAMP REVENUE £. 55,426									19,489	21,351	96,266

* Total charges in India for the Bengal Presidency.
† Total charges in England for the Bengal Presidency. The Stores for the whole Presidency being sent together to Calcutta, the charge in England cannot be divided among the several provinces.

No. 15.—ACCOUNT of RECEIPTS and CHARGES of the MINTS in *India*, and of COINAGE OPERATIONS, for the Year ended 31st March 1877.

CALCUTTA MINT.

	£.	£.
RECEIPTS.		
Seignorage on Silver	49,681	
Seignorage on Gold	64	
Assay Fees	2	
Gain in Coinage operations	63,934	
Sale Proceeds of Old Stores	396	
Miscellaneous Receipts	2,128	
TOTAL RECEIPTS - - - £.		116,205
CHARGES.		
Establishment:	£.	
Direction and Office	5,916	
Civil Guard	347	
Bullion Establishment	2,363	
Mechanical and Operative Establishment	13,423	
Assay Establishment	4,192	
Office Expenses, &c.	3,053	
	29,294	
Loss of Weight in Coinage:		
Gold	5	
Silver	4,079	
Value of Silver and Copper used as Alloy	1,577	
Value of Silver and Copper used for Contingent purposes	100	
Conveyance of Copper Coin into the interior	6,923	
Loss by sale of worn and uncurrent Copper Coin	4,514	
	17,198	
Purchase of Local Stores:		
Cost of Country Coal Oil, &c.	3,904	
House, Lighting, Police, and Water Rates	1,678	
		52,074
Charges in England—Stores for India		4,256
TOTAL CHARGES under the Head "MINT" - - -		56,330
Add,—Charges on account of the Mint falling under other Heads of Service, viz.:—		
Additions, Alterations, and Repairs of Buildings	1,738	
Pensions and Gratuities to Mint Servants	392	
Value of Stationery supplied	57	
Value of Printing executed by Government Press	79	
Note.—This does not include Absentee and Pension Allowances in England.		2,266
TOTAL CHARGES - - - £.		58,596
Estimated Value of Mint Buildings as on the 31st March 1877 - - - - - - - £.		161,421

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		£.
Gold:		
15-Rupee pieces	Nil	Nil.
Silver:		
Rupees	17,342,282	1,734,228
Half-Rupees	1,046,295	52,315
Quarter-Rupees	6,457,486	161,437
Eighth-Rupees	10,504,366	131,305
Copper:		
Half-Annas	3,436,800	10,740
Quarter-Annas	43,580,800	68,095
Pies	20,318,400	10,583
Straits whole Cents	6,294,000	14,161
Ceylon 5 Cents	294,000	1,470
Ceylon Cents	2,020,000	2,020
Ceylon Half-Cents	632,000	316
TOTAL COINAGE - - -	111,926,429	£. 2,186,670

No. 15.—Account of Receipts and Charges of the Mints in *India*, and of Coinage Operations, for the Year ended 31st March 1877—*continued*.

			£.
MADRAS MINT.			
COINAGE OPERATIONS DISCONTINUED FROM 1ST SEPTEMBER 1869.			
RECEIPTS.			
Sale Proceeds of Old Stores and Materials			1,056
TOTAL RECEIPTS		£.	1,056
CHARGES.		£.	
Establishment:			
Assay Establishment		28	
Value of uncurrent Copper Coin withdrawn		875	
Conveyance of Copper Coin into the Interior		3,165	
			4,068
TOTAL CHARGES under Head "MINT"		£.	4,068
Add—Charges on account of the Mint falling under other Heads of Service, viz.:			
Pensions to Mint Servants			636
TOTAL CHARGES		£.	4,704
Estimated Value of Mint Buildings on 31st March 1877		£.	56,600
BOMBAY MINT.			
RECEIPTS.		£.	
Seignorage on Silver		99,631	
Assay Fees		22	
Gain in Coinage Operations		3,464	
Sale of Old Stores and Materials		4,409	
Miscellaneous Receipts		34,041	
TOTAL RECEIPTS		£.	141,567
CHARGES.	£.		
Establishment:			
Direction and Office	6,930		
Operative Establishment	12,386		
Assay Establishment	5,006		
Office Expenses, &c.	2,015		
		26,337	
Loss of Weight in Coinage:			
Copper	7		
Silver and Copper Alloy	2,148		
		2,155	
Two-third Freight on Europe Stores		2,846	
Stores purchased locally		1,939	
Value of uncurrent Copper Coins withdrawn		1,453	
			34,730
Charges in England—Stores for India:			
Copper		32,544	
Miscellaneous		2,805	
			35,349
TOTAL CHARGES under Head "MINT"		£.	70,079
Add—Charges on account of the Mint falling under other Heads of Service, viz.:			
Additions, Alterations, and Repair of Buildings		455	
Pensions to Mint Servants		1,037	
Value of Stationery supplied		25	
Value of Printing executed by Government Press		66	
			1,583
TOTAL CHARGES		£.	71,662
Estimated Value of Mint Buildings on 31st March 1877		£.	276,251

AMOUNT COINED DURING THE YEAR.	Number.	Value.
		£.
Silver:		
Rupees	40,589,600	4,058,960
Half-Rupees	965,960	48,298
Quarter-Rupees	1,427,432	35,686
Eighth-Rupees	3,911,432	48,893
Copper:		
Half-Annas	3,454,144	10,794
Quarter-Annas	3,360,000	5,250
TOTAL COINAGE	53,708,568	£. 4,207,881

In England:				
Proceeds of Sales of Indian Coins sent to England for Assay			£. 26	
Charges:			£.	£.
Cost of Assay of Indian Coins, and Passage to India of a Mint Engineer			124	
Stores for India, also shown above:	£.			
For Bengal	4,256			
For Bombay	35,349			
			39,605	
			£.	39,729

No. 16.—*ACCOUNT of the* RECEIPTS and CHARGES of the POST OFFICE of *India* for the Year ended 31st March 1877.

	India.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.											
Postage collected in Cash on Letters and Newspapers, and on Parcels, exclusive of those carried on the Public Service	£. 18,208*	£. 8,202	£. 6,169	£. 4,212	£. 3,836	£. 56,811	£. 34,646	£. 25,770	£. 20,496	£. 39,908	£. 218,258
Sale of Postage Stamps:											
Ordinary Stamps	20,050*	6,745	8,325	10,236	6,253	101,229	39,100	35,707	66,443	89,056	383,144
Service Stamps	4,308*	3,187	4,398	1,499	1,660	21,851	15,371	20,326	20,701	27,391	120,692
Mail Cart and Parcel Van Passenger Service	1,153	- -	- -	- -	- -	3,132	194	3,876	- -	- -	8,355
Fees, and Petty Receipts	125*	56	189	116	50	760	356	2,417	261	1,466	5,796
Bullock Train	47,142	- -	2	- -	- -	2,507	2,189	27,341	- -	- -	79,181
Van Dâk	6,910	- -	- -	- -	- -	- -	- -	17,044	- -	- -	23,954
District Post Collections	163	- -	- -	- -	- -	- -	- -	- -	- -	- -	163
GROSS RECEIPTS £.	98,059	18,190	19,083	16,063	11,799	186,290	91,856	132,481	107,901	157,821	839,543
Deduct—											
Amount of Postage received in India and paid to the Postmaster General, London	- -	- -	- -	- -	- -	17,549	- -	- -	2,749	24,662	44,960
Refunds	4	6	8	20	2	55	15	35	63	47	255
	4	6	8	20	2	17,604	15	35	2,812	24,709	45,215
NET RECEIPTS of the POST OFFICE as stated in Account No. 1 £.	98,055	18,184	19,075	16,043	11,797	168,686	91,841	132,446	105,089	133,112	794,328
CHARGES.											
Chief Office, Calcutta:											
Director General, Deputy Director General, &c.	350†	- -	- -	- -	- -	4,640	- -	1,676	- -	- -	6,666
Compiler of Accounts and Inspecting Postmaster	- -	- -	- -	- -	- -	960	- -	- -	- -	- -	960
Office Establishment	- -	- -	- -	- -	- -	8,533	- -	176	- -	- -	8,709
Office Expenses	- -	- -	- -	- -	- -	632	- -	362	- -	- -	994
Presidency and District Offices:											
Postmasters General and Chief Inspectors	732	630	1,200	761	600	1,680	2,845	2,100	1,439	2,739	14,726
Postmasters of Calcutta, Madras, and Bombay, and Inspecting Postmasters	2,000	726	1,403	119	406	9,535	7,595	4,057	6,630	6,063	38,534
Office Establishments	16,101†	8,431	8,747	5,964	4,650	71,741	46,881	31,411	43,100	66,086	303,112
Office Expenses	336	268	393	304	382	5,184	11,481	733	2,174	9,065	30,320
Travelling Expenses	650	396	629	261	203	3,410	2,410	1,393	1,952	1,907	13,211
Carried forward £.	20,169	10,451	12,372	7,409	6,241	106,315	71,212	41,908	55,295	85,860	417,232

* Includes adjustment of Arrear Collections, viz.:—

	£.
Ordinary Stamps	5
Fees and Petty Receipts	13
Service Stamps	4
Postage	15
	£. 37

† Includes adjustment of Arrear Charges—

	£.
Director General	350
Presidency and District Office Establishment	40
	£. 390

No. 16.—Account of the Receipts and Charges of the Post Office of *India* for the Year ended 31st March 1877—*continued.*

CHARGES—*continued.*	India.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	20,169	10,451	12,372	7,409	6,241	106,315	71,212	41,908	55,295	85,860	417,232
Conveyance of Mails:											
Road Establishment - - - - - -	11,445	1,197	4,297	1,309	6,732	18,589	4,801	7,486	17,908	15,068	88,832
Ferry Establishment - - - - - -	- -	- -	28	- -	13	246	- -	- -	26	- -	313
Contingent Road Charges - - - - -	337*	25	215	- -	146	1,092	20	153	308	396	2,692
Van Dâk Establishment - - - - -	- -	- -	- -	- -	- -	35	2,399	20,646	- -	- -	23,080
Bullock Train Establishment - - -	67	8	- -	- -	- -	14,786	6,496	39,557	- -	- -	60,914
Boat Establishment and Charges - -	- -	- -	- -	142	176	1,431	18	49	116	559	2,491
Mail Cart Establishment and Charges - -	1,705	620	247	84	- -	8,644	6,106	17,181	1,241	21,366	57,194
Railway Charges - - - - - -	74	241	- -	- -	- -	5,228	428	1,280	441	2,335	10,027
Discount on Sale of Postage Stamps - - -	636*	205	255	317	194	3,150	1,205	1,101	2,044	2,732	11,839
Miscellaneous Charges of Post Office - - -	330*	396	165	12	88	1,572	3,865	2,433	154	1,649	10,664
Subsidies - - - - - - - - -	- -	- -	- -	- -	- -	71,200	- -	- -	- -	- -	71,200
Bounty Money - - - - - - - - -	- -	- -	- -	6	- -	1	- -	- -	31	51	89
District Post Establishment - - - - -	1,079	- -	907	1,200	- -	- -	- -	4,906	10,654	8,864	27,610
TOTAL CHARGES in INDIA - - - £.	35,842	13,143	18,486	10,479	13,590	232,289	96,550	136,700	88,218	138,880	784,177
				£. 557,079 †							
CHARGES IN ENGLAND:											
Stores for India - - - - - - - - - - - - - - - - - -				5,504 ‡					2,480	1,839	9,823
				£. 562,583				£.	90,698	140,719	
Payments under the Postal arrangement with the Lords of Her Majesty's Treasury - - - - - - - - - - - - - - - -										62,170	
Subsidy to the Euphrates and Tigris Steam Navigation Company on account of the Mail Service between Bussorah and Bagdad - - - - - - - -										3,600	
Compensation awarded on Recovery of Stamps saved from the wreck of the "Dhoolia" - - - - - - - - - - - - - - -										13	
											65,783
TOTAL CHARGES in ENGLAND - - - £.											75,606
TOTAL CHARGES of the POST OFFICE - - - £.											859,783

* Includes adjustment of Arrear Charges—

	£.
Contingent Road Charges - - - - - - - - - - - - - -	58
Discount on Sale of Stamps - - - - - - - - - - - - -	19
Miscellaneous Charges of Post Office - - - - - - - - - - - -	2
	£. 79

† Total Charges in India for the Bengal Presidency.

‡ The stores for the whole Bengal Presidency being sent to India together, the charge cannot be divided among the several Provinces.

No. 17.—ACCOUNT of RECEIPTS and CHARGES of the GOVERNMENT TELEGRAPH DEPARTMENT, for the Year ended 31st March 1877.

PARTICULARS.	Capital.	Revenue.	TOTAL.
RECEIPTS.	£.	£.	£.
INDIAN TELEGRAPH:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations and Refunds to Senders of Messages	- -	219,955	219,955
Cash received for Transmission (from other Telegraph Administrations)	- -	5,429	5,429
Cash Revenue from Hooghly River Line Offices and bearing and forward Messages, &c.	- -	2,503	2,503
Revenue in Postage Stamps	- -	473	473
Interest on Capital Cost of Railway Lines and of first equipment of Railway Offices	- -	9,657	9,657
Miscellaneous	- -	2,281	2,281
TOTAL INDIAN TELEGRAPH £.	- -	240,298	240,298
CEYLON TELEGRAPH:			
Sale of Telegraph Stamps, deducting share of other Telegraph Administrations	- -	9,253	9,253
Rent from Ceylon Railway	- -	90	90
Miscellaneous	- -	5	5
TOTAL CEYLON TELEGRAPH £.	- -	9,348	9,348
TOTAL £.	- -	249,646	249,646
INDO-EUROPEAN TELEGRAPH:			
IN INDIA:			
PERSIAN GULF SECTION:			
Fees on Messages	- -	75,910	75,910
Miscellaneous	- -	169	169
	- -	76,079	76,079
PERSIAN LINE:			
Share of Local Receipts on Terminal Traffic	- -	619	619
Miscellaneous	- -	117	117
	- -	736	736
TOTAL in INDIA, INDO-EUROPEAN TELEGRAPH £.	- -	76,815	76,815
IN ENGLAND:			
Recoveries from the Indo-European Telegraph Company on account of Persian Telegraph Debt	3,972	- -	3,972
Fees on Messages	- -	10,775	10,775
Miscellaneous	- -	19	19
TOTAL in ENGLAND, INDO-EUROPEAN TELEGRAPH £.	3,972	10,794	14,766
TOTAL INDO-EUROPEAN TELEGRAPH, in INDIA and ENGLAND £.	3,972	87,609	91,581
TOTAL RECEIPTS:			
In India	- -	326,461	326,461
In England	3,972	10,794	14,766
TOTAL RECEIPTS of the TELEGRAPH DEPARTMENT £.	3,972	337,255	341,227

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES.	£.	£.	£.
INDIAN TELEGRAPH:			
Direction:			
Superior Officers of Direction	- -	- -	9,064
Superintendents and Assistant Superintendents	- -	- -	3,999
Clerks and Servants	- -	- -	2,038
Allowances	- -	- -	306
Travelling Charges	- -	- -	888
Contingencies	- -	- -	599
Tools and Plant	- -	- -	920
	2,868	14,946	17,814
Accounts:			
Examiner and Assistant Examiner	- -	- -	1,809
Establishment	- -	- -	3,862
Allowances	- -	- -	170
Contingencies	- -	- -	212
Tools and Plant	- -	- -	284
	1,027	5,310	6,337
Check Office:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	720
Establishment	- -	- -	2,396
Allowances	- -	- -	60
Contingencies	- -	- -	114
Tools and Plant	- -	- -	211
	—	3,501	3,501
Superintendence:			
Salaries of Superintendents and Assistant Superintendents	- -	- -	48,525
Establishment	- -	- -	4,205
Allowances	- -	- -	1,073
Rent	- -	- -	209
Travelling Charges	- -	- -	10,430
Contingencies	- -	- -	789
Tools and Plant	- -	- -	796
	11,073	54,954	66,027
Line Maintenance:			
Establishment	- -	- -	10,214
Allowances	- -	- -	224
Travelling Charges	- -	- -	1,662
Contingencies	- -	- -	36
Tools and Plant	- -	- -	586
	—	12,722	12,722
Signalling:			
Telegraph Masters, Signallers, Clerks, Messengers, and Servants	- -	- -	109,274
Pegu, Exposure, House, and other Allowances	- -	- -	13,905
Rent	- -	- -	3,671
Travelling Allowances	- -	- -	2,608
Contingencies	- -	- -	4,931
Tools and Plant	- -	- -	12,675
	—	147,064	147,064
Deduct,—Amount recovered from Railways and Native States for Charges incurred on Lines under guarantee, &c.	- -	11,147	11,147
	—	135,917	135,917
Carried forward £.	14,968	227,350	242,318

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES—*continued.*	£.	£.	£.
INDIAN TELEGRAPH—*continued.*			
Brought forward - - -	14,968	227,350	242,318
Stores and Workshops:			
Salaries of Superintendent and Assistant Superintendents -	- -	- -	2,015
Establishment - - - - - - - - - - -	- -	- -	4,060
Special, House, Conveyance, and other Allowances - - -	- -	- -	401
Travelling Charges - - - - - - - - -	- -	- -	92
Contingencies - - - - - - - - - -	- -	- -	306
Tools and Plant - - - - - - - - - -	—	—	—
	6,874	- -	6,874
TOTAL - - - £.	21,842	227,350	249,192
Deduct,—Share due to Ceylon - - - - -	- -	1,033	1,033
NET TOTAL - - - £.	21,842	226,317	248,159
CONSTRUCTION CHARGES:			
State Railway Lines of Telegraph:			
Northern Bengal State Railway:			
From Halloolea to Julpigorie - - - - - -	10,055	- -	10,055
„ Halloolea to Sara - - - - - - - -	4,829	- -	4,829
„ Parbuttipore to Rungpore - - - - - -	1,582	- -	1,582
	16,466	- -	16,466
Guaranteed Railway Lines of Telegraph:			
From Madras to Tanjore - - - - - - - -	7,705	- -	7,705
„ Anund to Dakore - - - - - - - -	800	- -	800
	8,505	- -	8,505
Government Telegraph Lines:			
From Gowhatty to Debrooghur - - - - - -	19,411	- -	19,411
„ Cuttack to False Point - - - - - -	2,153	- -	2,153
„ Ahmedabad to Wudwan - - - - - -	1,350	- -	1,350
„ Lahore to Mooltan - - - - - - -	2,988	- -	2,988
„ Kotree to Mooltan - - - - - - -	9,331	- -	9,331
„ Rangoon to Prome - - - - - - -	4,660	- -	4,660
„ Khanpore to Rohree - - - - - - -	1,455	- -	1,455
„ Dadur to Sabermuttee - - - - - - -	3,004	- -	3,004
, Barrackpore to Goalundo - - - - - -	2,239	- -	2,239
„ Bassein to Diamond Island - - - - - -	2,850	- -	2,850
„ Jacobabad to Frontiers - - - - - -	17,021	- -	17,021
„ Trichinopoly to Tinnevelly, with loop from Moinachee to Tuticorin - - - - - - - - -	3,136	- -	3,136
Other Lines - - - - - - - - - - -	—61,419	- -	—61,419
	8,179	- -	8,179
	33,150	- -	33,150
Less,—Work done by steamer "Amberwitch" of the Marine Department - - - - - -	292	- -	292
	32,858	- -	32,858
Carried forward - - - £.	54,700	226,317	281,017

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.			Capital.	Revenue.	Total.
CHARGES—*continued.*					
Indian Telegraph—*continued.*			£.	£.	£.
Brought forward			54,700	226,317	281,017
First equipment of Offices, &c.			2,486	- -	2,486
Workshop Plant and Addition to Machinery			1,697	- -	1,697
Repairs of Lines			- -	18,210	18,210
Losses of Cash			- -	281	281
Suspense			2,660	- -	2,660
			6,843	18,491	25,334
Total Charges		£.	61,543	244,808	306,351
Less,—Amount included above for Value of Stores and other suspense items expended during the year in excess of payments made on the same account during the year	£. —69,823	£.			
Ditto on account of Stores and Workshops Establishment included above	6,874	—62,949			
Expenditure charged against the Grant of other Departments included above		3,630			
Expenditure in England		61,447			
			2,128	- -	2,128
			59,415	244,808	304,223
Deduct,—Amount recovered from Railways			8,200	- -	8,200
Total in India		£.	51,215	244,808	296,023
In England:					
Stores for India			61,447	- -	61,447
Absentee Allowances			- -	6,744	6,744
Pay and Travelling Expenses of the Director General on special duty, Cost of re-galvanizing Telegraph Wire, share of Expenses of International Telegraph Office at Berne, &c.			- -	2,643	2,643
Total in England		£.	61,447	9,387	70,834
Total Indian Telegraph		£.	112,662	254,195	366,857
INDO-EUROPEAN TELEGRAPH.					
Persian Gulf Section:					
Direction:					
Salaries of Deputy Director and Traffic Manager, including Office Establishment			- -	- -	4,123
Travelling Charges			- -	- -	126
Contingencies			- -	- -	187
			—	4,436	4,436
Accounts:					
Establishment			- -	- -	184
Contingencies			- -	- -	21
			—	205	205
Superintendence and Working:					
Salaries of Superintendents and Assistant Superintendents			- -	- -	2,495
Clerks and Signallers			- -	- -	12,112
Medical Establishment			- -	- -	622
Petty Establishment			- -	- -	720
Boat Establishment			- -	- -	236
Travelling Charges			- -	- -	877
Contingencies			- -	- -	3,050
			41	20,071	20,112
Carried forward		£.	41	24,712	24,753

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*			
Indo-European Telegraph—*continued.*	£.	£.	£.
Persian Gulf Section—*continued.*			
Brought forward	41	24,712	24,753
Line Maintenance :			
Line Conservancy Establishment	- -	- -	2,347
Cable Conservancy Establishment	- -	- -	1,957
Travelling Charges	- -	- -	276
Contingencies	- -	- -	1,381
	—	6,461	6,461
Stores :			
Establishment	- -	- -	1,626
Contingencies	- -	- -	685
	—	2,311	2,311
Political Charges :			
Moiety of Political Agent's Salary at Guadur, and of Escort Establishment	- -	- -	1,007
Presents to and Entertainments of Chiefs	- -	- -	78
Travelling and Contingent Charges	- -	- -	231
Subsidies	- -	- -	1,825
	—	3,141	3,141
Repairs	- -	4,889	4,889
Suspense	—193	- -	—193
	—193	4,889	4,696
Less,—Amount included above for Value of Stores and other suspense Items expended during the year in excess of payments made on the same account during the year £. 2,937			
Expenditure in England 3,909			
Ditto charged against the grant of other Departments included above 9			
	—152	41,514	41,362
	- -	6,855	6,855
Net Total—Persian Gulf Section £.	—152	34,659	34,507
Persian Section :			
Direction :			
Salaries of Director, including Office Establishment	- -	- -	2,614
Allowances	- -	- -	218
Printing Charges	- -	- -	24
Contingencies	- -	- -	52
	—	2,908	2,908
Accounts :			
Establishment	- -	- -	277
Contingencies	- -	- -	69
	—	346	346
Superintendence and Working :			
Salaries of Superintendents and Assistant Superintendents	- -	- -	3,134
Clerks and Signallers, including Petty Establishment	- -	- -	4,392
Medical Establishment	- -	- -	1,941
Travelling Charges	- -	- -	1,168
Contingencies	- -	- -	2,521
	455	12,701	13,156
Carried forward £.	455	15,955	16,410

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.		Capital.	Revenue.	Total.
CHARGES—*continued.*				
INDO-EUROPEAN TELEGRAPH—*continued.*		£.	£.	£.
PERSIAN SECTION—*continued.*				
Brought forward		455	15,955	16,410
Line Maintenance :				
Salaries of Inspectors and Establishment		-	-	2,782
Travelling Charges		-	-	399
Store Establishment		-	-	209
		—	3,390	3,390
Construction Charges :				
Building New Control Station and Inspectors' Quarters at Sevand		400	-	400
Erection of Iron to replace Wooden Posts from Bushire to Kashan		2,591	-	2,591
Building a Room as a Rest-house at Dalike		40	-	40
		3,031	-	3,031
		3,486	19,345	22,831
Repairs		-	363	363
Suspense		—452	-	—452
		—452	363	—89
		3,034	19,708	22,742
Less,—Expenditure in England	£. 2,921			
Amount included above for Value of Stores and other Suspense Items expended during the Year in Excess of Payments made on the same Account during the Year	—100			
		2,821	-	2,821
TOTAL PERSIAN SECTION	£.	213	19,708	19,921
TOTAL in INDIA	£.	61	54,367	54,428
TOTAL in ENGLAND	£.	2,921	9,899	12,820
TOTAL, INDO-EUROPEAN TELEGRAPH	£.	2,982	64,266	67,248
Add,—The following Charges incurred in Public Works, Marine, and Civil Departments :				
In Public Works Department, Bombay	£. 958			
Deduct,—Value of the Steam Launch transferred to above	350			
		581	27	608
In Marine Department, Bombay		-	8,379	8,379
In Printing Department, Calcutta		-	30	30
		581	8,436	9,017
GRAND TOTAL INDO-EUROPEAN TELEGRAPH	£.	3,563	72,702	76,265

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued.*

PARTICULARS.	Capital.	Revenue.	Total.
CHARGES—*continued.*	£.	£.	£.
CEYLON TELEGRAPH:			
Superintendence:			
Salaries of Superintendent and Assistant Superintendents	- -	- -	1,891
Establishment	- -	- -	360
Travelling Charges	- -	- -	503
Contingencies	- -	- -	111
Share of Direction, &c.	- -	- -	1,033
Tools and Plant	- -	- -	55
Allowances	- -	- -	1
	106	3,848	3,954
Line Maintenance:			
Establishment	- -	- -	990
Travelling Charges	- -	- -	15
Contingencies	- -	- -	1
Tools and Plant	- -	- -	4
	—	1,010	1,010
Signalling:			
Telegraph Masters and Signallers	- -	- -	2,501
Other Establishment	- -	- -	639
Telegraph Masters' House, Special, and other Allowances	- -	- -	704
Rent	- -	- -	438
Travelling Charges	- -	- -	119
Contingencies	- -	- -	174
Tools and Plant	- -	- -	404
	—	4,979	4,979
NET TOTAL £.	106	9,837	9,943
Works	655	- -	655
Tools and Plant	25	- -	25
Repairs	- -	1,355	1,355
TOTAL, CEYLON TELEGRAPH £.	786	11,192	11,978
RED SEA AND INDIA TELEGRAPH:			
IN ENGLAND:			
Moiety of Annuity payable to Shareholders of the late Red Sea and India Telegraph Company (Act 25 & 26 Vict. c. 39)	18,027	- -	18,027

No. 17.—Account of Receipts and Charges of the Government Telegraph Department, for the Year ended 31st March 1877—*continued*.

ABSTRACT.

PARTICULARS.	Capital.	Revenue.	TOTAL.
CHARGES.	£.	£.	£.
IN INDIA:			
Indian Telegraph - - - - -	51,215	244,808	296,023
Ceylon Telegraph - - - - -	786	11,192	11,978
TOTAL - - - £.	52,001	256,000	308,001
INDO-EUROPEAN TELEGRAPH:			
Persian Gulf Section - - - - -	—152	34,659	34,507
Persian Section - - - - - -	213	19,708	19,921
TOTAL - - - £.	61	54,367	54,428
Add,—Charges incurred in Public Works and Marine Departments, Bombay, and Civil Department, Calcutta -	581	8,436	9,017
TOTAL INDO-EUROPEAN TELEGRAPH - £.	642	62,803	63,445
TOTAL IN INDIA { In Telegraph Department	52,062	310,367	362,429
TOTAL IN INDIA { In other Departments -	581	8,436	9,017
£.	52,643	318,803	371,446
IN ENGLAND:			
Indian Telegraph - - - - -	61,447	9,387	70,834
Indo-European Telegraph - - - -	2,921	9,899	12,820
Red Sea and India Telegraph - - -	18,027	- -	18,027
TOTAL in ENGLAND - - - £.	82,395	19,286	101,681
GRAND TOTALS:			
INDIAN TELEGRAPH - - - - -	112,662	254,195	366,857
CEYLON TELEGRAPH - - - - -	786	11,192	11,978
INDO-EUROPEAN TELEGRAPH - - -	3,563	72,702	76,265
RED SEA and INDIA TELEGRAPH - -	18,027	- -	18,027
TOTAL - - - { In Telegraph Department	134,457	329,653	464,110
TOTAL - - - { In other Departments -	581	8,436	9,017
£.	135,038	338,089	473,127

No. 18 A.—ACCOUNT of RECEIPTS under LAW and JUSTICE, for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Sale proceeds of Unclaimed and Escheated Property -	4,428	371	2,157	610	631	2,898	1,735	3,962	1,763	2,510	21,065
Court Fees realised in Cash - - - - - -	263	6,204	433	3	158	2,940	21,660	1,026	1,277	1,044	35,008
General Fees, Fines, and Forfeitures - - - -	1,655	5,558	12,757	20,040	8,096	66,272	27,439	36,061	39,630	25,790	243,298
Convict Settlement at Port Blair - - - -	23,695	- -	- -	- -	- -	- -	- -	- -	- -	- -	23,695
Miscellaneous - - - - - - - - - -	256	261	470	174	91	869	1,005	116	485	1,342	5,069
Sale proceeds of Jail Manufactures - - - -	250	8,592	14,242	19,128	2,874	71,573	39,216	23,377	30,321	17,073	226,646
Value of Printing Work executed at Jail Press - -	- -	- -	- -	7,251	- -	- -	- -	12,266	- -	136	19,653
Receipts on account of Thuggee School of Industry -	- -	- -	16,723	- -	- -	- -	- -	3,763	- -	- -	20,486
Receipts on account of Convict Labour - - -	86	- -	292	1,100	343	41	- -	5,981	960	2,218	11,021
Other Jail Receipts - - - - - - - - -	122	725	171	417	113	670	1,099	386	699	6,231	10,633
Registration Fees and Miscellaneous - - - -	543	5,807	4,468	956	1,516	56,490	26,262	14,208	39,204	23,800	173,254
TOTAL - - - £.	31,298	27,518	51,713	49,679	13,822	201,753	118,416	101,146	114,339	80,144	789,828
Deduct—Refunds - - - - - -	467	1,302	2,367	7,026	2,050	12,610	3,498	3,546	6,228	3,703	42,797
NET RECEIPTS UNDER LAW AND JUSTICE - - £.	30,831	26,216	49,346	42,653	11,772	189,143	114,918	97,600	108,111	76,441	747,031

No. 18 B.—ACCOUNT of CHARGES under LAW and JUSTICE, for the Year ended 31st March 1877.

INDIA—GENERAL and POLITICAL.	£.	£.	£.
Civil and Sessions Courts		2,407	
Small Cause Court Establishments		440	
Cantonment Magistrates: Salaries, Establishments, and Contingencies		8,991	
Thuggee and Dacoity		9,869	
Convict Charges at Port Blair:			
Salary and Establishment of the Superintendent	11,936		
Police Establishment	8,461		
Medical, Commissariat, and other Establishments	9,489		
Commissariat Supplies	47,915		
Stores, Clothing, Tools, &c.	8,822		
Passage and Subsistence Money to Convicts	35,403		
Miscellaneous Services, Supplies, and Contingencies	5,757		
		127,783	
Convict Charges in the Straits Settlements		806	
Jails:			
District Jails	4,411		
Lock-ups	111		
		4,522	
Registration:			
Superintendence	22		
District Charges	280		
		302	
Petty Construction and Repairs		237	
			155,357
OUDH.			
Judicial Commissioner: Salary, Establishment, and Contingencies		5,896	
Civil and Sessions Courts: Salary, Establishment, and Contingencies		10,848	
Courts of Small Causes: Salary, Establishment, and Contingencies		1,449	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	26,332		
Salaries of Cantonment and City Magistrates	3,113		
Establishment	15,072		
Diet Money to Witnesses	3,262		
Service Postage	330		
Miscellaneous Contingencies (including Travelling Allowances)	2,183		
		50,292	
Law Officers		151	
Jails:			
Inspection and General Superintendence	553		
Central Jails	5,614		
District Jails	14,682		
Jail Manufactures	5,717		
		26,566	
Registration:			
Superintendence	716		
District Charges	3,335		
		4,051	
			99,253
CENTRAL PROVINCES.			
Judicial Commissioner: Salary, Establishment, and Contingent Charges		5,646	
Courts of Small Causes: Salary, Establishment, and Contingent Charges		3,452	
Criminal Courts:			
Moiety of Salaries of Deputy Commissioners, Assistant and Extra Assistant Commissioners	28,569		
Salaries of Cantonment Magistrates	3,177		
Establishment	16,118		
Travelling Allowances	1,457		
Diet Money to Witnesses	1,079		
Service of Processes	5,483		
Service Postage	876		
Miscellaneous Contingencies	2,031		
		58,790	
Carried forward £.		67,888	254,610

No. 18 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	67,888	254,610
CENTRAL PROVINCES—*continued.*		
Jails:	£.	
Inspection and General Superintendence - - - - - -	705	
Central Jails - - - - - - - - - - -	10,508	
District Jails - - - - - - - - - - -	6,841	
Lock-ups - - - - - - - - - - -	808	
School of Industry - - - - - - - - - -	5,292	
Jail Manufactures - - - - - - - - - -	24,069	
		48,223
Registration:		
Superintendence - - - - - - - - - -	977	
District Charges - - - - - - - - - -	1,605	
		2,582
		118,693
BRITISH BURMAH.		
Recorder's Court: Salary, Establishment, and Contingencies - - -	- -	4,895
Law Officers - - - - - - - - - - -	- -	1,666
Judicial Commissioner - - - - - - - - - -	- -	4,547
Civil and Sessions Court - - - - - - - - -	- -	2,985
Courts of Small Causes - - - - - - - - -	- -	2,429
Criminal Courts:		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - -	28,211	
Salaries of Magistrates and Extra Moonsiffs - - - - -	7,256	
Salaries of Cantonment Magistrates - - - - - - -	240	
Establishment - - - - - - - - - -	10,826	
Service of Processes - - - - - - - - -	7,321	
Travelling Allowances - - - - - - - - -	1,533	
Contingent Charges - - - - - - - - -	1,991	
		57,378
Jails:		
Inspection and General Superintendence - - - - - -	1,980	
Central Jails - - - - - - - - - - -	16,524	
District Jails - - - - - - - - - - -	10,236	
Lock-ups - - - - - - - - - - -	1,063	
Jail Manufactures - - - - - - - - - -	15,815	
Charges for Transportation of Convicts - - - - - -	80	
		45,698
Registration; District Charges - - - - - - - -	- -	496
Rents, Rates, and Taxes - - - - - - - - -	- -	161
Petty Construction, and Repairs - - - - - - - -	- -	292
		120,547
ASSAM.		
Civil and Sessions Courts: Salaries, Establishments, and Contingencies -	- -	15,519
Law Officers - - - - - - - - - - -	- -	180
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, and Deputy, Assistant, and Extra Assistant Commissioners -	19,967	
Establishment - - - - - - - - - -	8,992	
Travelling Allowances - - - - - - - - -	1,193	
Service of Processes - - - - - - - - -	876	
Miscellaneous Contingencies - - - - - - - -	1,709	
		32,737
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - -	- -	561
Jails:		
Inspection and General Superintendence - - - - - -	112	
District Jails - - - - - - - - - - -	8,827	
Jail Manufactures - - - - - - - - - -	2,635	
		11,574
Registration:		
Superintendence - - - - - - - - - -	80	
District Charges - - - - - - - - - -	1,190	
		1,270
Rents, Rates, and Taxes - - - - - - - - -	- -	155
Petty Construction, and Repairs - - - - - - - -	- -	119
		62,115
Carried forward - - - £.		555,965

No. 18 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	- -	555,965
Bengal.	£.	
Salaries of High Court Judges - - - - - - - - - -	- -	60,891
High Court, Appellate Branch: Establishment and Contingencies - -	- -	29,048
High Court, Original Branch: Establishment and Contingencies - -	- -	19,063
Law Officers: Salaries, Establishment, and Contingencies - - -	- -	27,255
Coroner's Court - - - - - - - - - - - -	- -	1,239
Justices of the Peace - - - - - - - - - -	- -	4,889
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	183,720	
Establishment - - - - - - - - - - -	61,563	
Service of Processes - - - - - - - - -	51,030	
Travelling Allowances - - - - - - - - -	2,916	
Diet of Witnesses - - - - - - - - - -	1,673	
Country Stationery - - - - - - - - -	3,675	
Service Postage - - - - - - - - - -	1,515	
Contingent Charges - - - - - - - - -	4,158	
		310,250
Courts of Small Causes - - - - - - - - - -	- -	27,667
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates, Deputy, Assistant, and Extra Assistant Commissioners -	122,054	
Salaries of Cantonment Magistrates - - - - - - - -	4,075	
Establishment - - - - - - - - - - -	32,870	
Travelling Allowances - - - - - - - - -	5,086	
Service Postage - - - - - - - - - -	1,677	
Service of Processes - - - - - - - - -	7,594	
Other Contingencies - - - - - - - - -	7,359	
		180,715
Jails:		
Inspection and General Superintendence - - - - - - -	4,165	
Presidency Jails - - - - - - - - - -	6,644	
Central Jails - - - - - - - - - - -	26,759	
District Jails - - - - - - - - - - -	52,193	
Lock-ups - - - - - - - - - - -	11,632	
Jail Manufactures - - - - - - - - - -	62,684	
		164,077
Registration:		
Superintendence - - - - - - - - - -	4,593	
District Charges - - - - - - - - - -	38,434	
		43,027
Moiety of Salaries of Sub-Deputy Magistrates and Collectors, &c. - -	- -	10,221
		878,342
North Western Provinces.		
Salaries of High Court Judges - - - - - - - - -	23,460	
Establishment and Contingencies of High Court - - - - -	11,010	
		34,470
Law Officers: Salaries, Establishments, &c. - - - - - - -	- -	2,912
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	89,519	
Establishment - - - - - - - - - - -	37,616	
Service of Processes - - - - - - - - -	30,366	
Service Postage - - - - - - - - - -	501	
Contingent Charges - - - - - - - - -	3,527	
		161,529
Courts of Small Causes - - - - - - - - - -	- -	5,106
Carried forward - - - £.	204,017	1,434,307

No. 18 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	204,017	1,434,307
North Western Provinces—*continued.*	£.	
Criminal Courts:		
Moiety of Salaries of Magistrates, Joint, and Assistant Magistrates -	67,200	
Moiety of Salaries of Deputy and Assistant Commissioners - -	8,085	
Salaries of Cantonment Magistrates - - - - - - - -	10,472	
Establishment - - - - - - - - - -	19,286	
Travelling Allowances - - - - - - - - -	2,883	
Diet and Road Money to Witnesses - - - - - -	1,213	
Country Stationery - - - - - - - - - -	1,021	
Service Postage - - - - - - - - - -	1,021	
Other Contingencies - - - - - - - - -	5,242	
	116,423	
Jails:		
Inspection and General Superintendence - - - - - -	3,984	
Central Jails - - - - - - - - - - -	31,958	
District Jails - - - - - - - - - - -	34,897	
Jail Manufactures - - - - - - - - - -	26,371	
	97,210	
Registration:		
Superintendence - - - - - - - - - -	1,924	
District Charges - - - - - - - - - -	12,726	
	14,650	
		432,300
PUNJAB:		
Salaries of Chief Court Judges - - - - - - - - -	13,439	
Establishment and Contingencies of Chief Court - - - - -	7,852	
Law Officers - - - - - - - - - - -	1,937	
Civil and Sessions Courts - - - - - - - - -	68,688	
Courts of Small Causes - - - - - - - - -	4,555	
Criminal Courts:		
Moiety of Salaries of Deputy, Assistant, and Extra Assistant Commissioners - - - - - - - - - -	60,488	
Salaries of Cantonment Magistrates - - - - - - -	7,146	
Establishment - - - - - - - - - -	32,312	
Travelling Allowances - - - - - - - - -	2,415	
Diet-money to Witnesses - - - - - - - - -	2,553	
Country Stationery - - - - - - - - - -	2,040	
Service Postage - - - - - - - - - -	2,953	
Other Contingent Charges - - - - - - - -	4,109	
	114,016	
Jails:		
Inspection and General Superintendence - - - - - -	3,327	
Central Jails - - - - - - - - - - -	9,672	
District Jails - - - - - - - - - - -	42,337	
Lock-ups - - - - - - - - - - -	2,508	
Convict Camps and Temporary Central Jails - - - - -	10,491	
School of Industry - - - - - - - - - -	3,535	
Jail Manufactures - - - - - - - - - -	24,361	
	96,231	
Registration:		
Superintendence - - - - - - - - - -	1,575	
District Charges - - - - - - - - - -	8,248	
	9,823	
Rents, Rates, and Taxes - - - - - - - - - -	- -	672
		317,213
MADRAS:		
Salaries of High Court Judges - - - - - - - - -	- -	23,065
High Court, Appellate Branch: Establishment and Contingencies - -	- -	9,459
High Court, Original Branch: Establishment and Contingencies - -	- -	9,589
Law Officers, Administrator General, and Coroner's Court - - -	- -	11,736
Justices of the Peace - - - - - - - - - -	- -	6,388
Carried forward - - - £.	60,237	2,183,820

No. 18 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	60,237	2,183,820
Madras—*continued.*	£.	
Civil and Sessions Courts:		
Salaries of Civil and Sessions Judges and Subordinate Judges - -	92,308	
Moiety of Salary of the Commissioner of the Neilgherry Hills and his Assistant - - - - - - - - - - -	1,533	
Establishment - - - - - - - - - -	56,910	
Service of Processes - - - - - - - - -	42,587	
Diet of Witnesses - - - - - - - - - -	6,130	
Famine Batta - - - - - - - - - - -	3,175	
Service Postage - - - - - - - - - -	637	
Contingent Charges - - - - - - - - -	4,559	
	207,839	
Courts of Small Causes - - - - - - - - - - -	20,419	
Criminal Courts:		
One-fifth of Salaries of Magistrates, Joint, Assistant, and Deputy Magistrates - - - - - - - - - -	23,557	
Salaries of Cantonment Magistrates, Sub-Magistrates, &c. - -	6,972	
Moiety of Salaries of Officers of other Governments - - - -	310	
Establishment - - - - - - - - - -	44,367	
Travelling Allowances - - - - - - - - -	5,211	
Diet of Witnesses - - - - - - - - - -	5,129	
Contingent Charges - - - - - - - - -	7,465	
	93,011	
Jails:		
Inspection and General Superintendence - - - - - - -	4,296	
Presidency Jails - - - - - - - - - -	5,389	
Central Jails - - - - - - - - - - -	39,336	
District Jails - - - - - - - - - - -	42,338	
Lock-ups - - - - - - - - - - -	19,395	
Jail Manufactures - - - - - - - - - -	23,753	
Charges for Transportation of Convicts - - - - - - -	2,105	
	136,612	
Registration:		
Superintendence - - - - - - - - - -	2,673	
District Charges - - - - - - - - - -	25,590	
	28,263	
Rents, Rates, and Taxes - - - - - - - - - -	584	
Petty Construction and Repairs - - - - - - - - -	2,654	
		549,619
Bombay.		
Salaries of High Court Judges - - - - - - - - - -	37,732	
High Court, Appellate Branch: Establishment and Contingencies - -	8,608	
High Court, Original Branch: Establishment and Contingencies - -	23,561	
Law Officers, Administrator General, and Coroner's Court - - -	15,360	
Justices of the Peace, and the Petty Sessions Court - - - - -	8,632	
Civil and Sessions Courts, including Salaries and Establishment of Judicial Commissioner:		
Salaries of Judicial Commissioner, Judges, Assistant and Subordinate Judges - - - - - - - - - -	85,703	
Establishment - - - - - - - - - -	43,024	
Service of Processes - - - - - - - - -	39,629	
Travelling Allowances - - - - - - - - -	3,096	
Service Postage - - - - - - - - - -	945	
Diet of Witnesses - - - - - - - - - -	2,530	
Other Contingencies - - - - - - - - -	6,603	
	181,530	
Courts of Small Causes - - - - - - - - - - -	26,080	
Carried forward - - - £.	301,503	2,733,439

No. 18 B.—Account of Charges under Law and Justice, &c.—*continued.*

	£.	£.
Brought forward - - -	301,503	2,733,439
Bombay—*continued.*		
Criminal Courts:	£.	
Moiety of Salaries of Magistrates, Assistant, and Extra Assistant Magistrates - - - - - - - - - - - -	47,673	
Salaries of Deputy Magistrates, including the City Magistrate of Bombay - - - - - - - - - - -	11,329	
Salaries of Cantonment and Railway Magistrates - - - -	6,843	
Establishment - - - - - - - - - - -	35,699	
Travelling Allowances - - - - - - - - - -	13,175	
Service Postage - - - - - - - - - - -	2,109	
Diet of Witnesses - - - - - - - - - - -	5,093	
Other Contingent Charges - - - - - - - - -	3,364	
		125,285
Convict Charges at Port Blair and Nicobars - - - - - - - -		9
Jails:		
Inspection and General Superintendence - - - - - - -	3,319	
Presidency Jails - - - - - - - - - - -	8,137	
Central Jails - - - - - - - - - - - -	8,663	
District Jails - - - - - - - - - - - -	43,423	
Lock-ups - - - - - - - - - - - -	3,678	
School of Industry - - - - - - - - - - -	1,366	
Jail Manufactures - - - - - - - - - - -	12,335	
Charges for Transportation of Convicts - - - - - -	684	
		81,605
Registration:		
Superintendence - - - - - - - - - - -	3,374	
District Charges - - - - - - - - - - -	20,287	
		23,661
Rents, Rates, and Taxes - - - - - - - - - -		8,691
Petty Construction and Repairs - - - - - - - - -		54
		540,808
TOTAL CHARGES IN INDIA - - - £.		3,274,247
CHARGES IN ENGLAND.		
Salary of Privy Council Reporter under the arrangement made by the Government of India for the publication of Law Reports - - -	150	
Maintenance in Tasmania of Convicts transported from India - - -	146	
Passage and Outfit of a Puisne Judge of the High Court of Judicature at Calcutta - - - - - - - - - - - -	800	
		1,096
Stores for India; Books, Iron Safes, &c.:		
For Bengal - - - - - - - - - - - -	393	
For Madras - - - - - - - - - - - -	19	
For Bombay - - - - - - - - - - - -	66	
		478
		1,574
TOTAL CHARGES UNDER LAW AND JUSTICE - - £.		3,275,821

No. 19.—ACCOUNT of RECEIPTS and CHARGES connected with POLICE for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Receipts from Railway Companies on account of Railway Police	- -	- -	3,566	- -	- -	- -	5,543	27	10	2,256	11,402
Receipts on account of Police supplied to Public Departments, Private Persons and Companies	- -	- -	612	- -	14	1,814	319	- -	164	1,473	4,396
Contributions received for Police furnished to Municipal, Cantonment, and Town Funds	- -	- -	550	10,516	- -	- -	5,877	- -	- -	5,791	22,734
Recoveries on account of Village Police	- -	- -	- -	- -	- -	- -	- -	- -	- -	596	596
Fees, Fines, and Forfeitures	- -	49	- -	1,379	3	60	51	- -	4,606	234	6,382
Contributions for Pensions	- -	350	- -	4,754	- -	1,908	814	2	- -	786	8,614
Miscellaneous	292	236	847	630	646	2,798	866	518	947	2,373	10,153
TOTAL RECEIPTS £.	292	635	5,575	17,279	663	6,580	13,470	547	5,727	13,509	64,277
CHARGES.											
Presidency Police	- -	- -	- -	- -	- -	14,553	- -	- -	18,264	15,520	48,337
Provincial Superintending Officers of the District Police	- -	3,534	4,096	2,868	543	12,457	10,225	14,786	20,061	7,092	69,662
District Executive Force:											
District Superintendents and Assistants	846	10,185	15,326	12,566	5,860	49,578	29,476	31,667	29,317	21,229	206,050
Inspectors, Constables, &c.	6,527	67,319	77,929	88,731	41,245	245,783	191,171	183,499	265,502*	257,443	1,425,149
Office and other Establishments	- -	390	2,566	253	1,771	10,436†	1,634	410	- -	5,955	23,415
Police Hospitals, Establishments and Charges	52	889	742	2	651	642	1,435	1,338	2,720	1,568	10,039
Clothing	214	4,517	2,095	6,305	1,379	7,180	17,760	7,517	43,508	- -	90,475
Arms and Accoutrements	- -	645	679	1,484	2,656	750	1,798	2,674	3,194	- -	13,880
Miscellaneous	561	3,495	11,471	6,767	5,055	35,907	12,448	13,940	15,885	33,055‡	138,584
Government Railway Police	644	- -	2,849	31	- -	2,953	8,285	1,492	- -	2,088	18,342
Municipal Police	- -	2,500	- -	15,139	- -	3,476	- -	- -	- -	- -	21,115
Village Police	- -	- -	- -	- -	- -	- -	- -	- -	1,724	59,984	61,708
Special Police	- -	- -	- -	13,057	- -	16,105	2,114	- -	- -	- -	31,276
TOTAL CHARGES £.	8,844	93,474	117,753	147,203	59,160	399,820	276,346	257,323	400,175	397,934	2,158,032

* Includes Famine Allowance, 12,749 *l.*

† Includes Hospital Establishment.

‡ Includes Charges for Clothing, Arms, &c.

No. 20 A.—ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1877.

RECEIPTS.	India, General and Political.	British Burmah.	Bengal.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.
Pilotage Receipts	-	-	94,436	1,962	-	96,398
Dockyard Services and Supplies to Private Individuals:						
Hire of Docks, Warp Boats, &c.	-	-	2	6	3,053	3,061
Rent of Cables	-	-	-	141	-	141
Hire of Steamers	-	-	-	-	54	54
Wages and Miscellaneous	-	-	20,843	4	8,554	29,401
Sale Proceeds of Vessels and Stores:						
Stores, &c., for Vessels of the Royal Navy	-	445	2,297	433	15,468	47,555
Stores, &c., for Indian Troop Service					913	
Stores, &c., for Military Department					1,108	
Stores, &c., for Public Works Department					-	
Stores, &c., for Port Trust					758	
Stores, &c., for other Governments					1,340	
Miscellaneous					24,793	
Registration and other Fees:						
Fees realised at the Shipping Office	-	271	2,384	66	2,465	5,540
Examination Fees	-	-	23		17	
Fees under Merchant Seamen's Act of 1854	-	-	15		-	
Towage Fees	-	-	-		250	
Port Fees	-	-	-		99	
Recoveries on account of Capitalised Pensions	-	-	-	-	1,385	1,385
Miscellaneous:						
Deductions for Pension Fund	-	-	832	-	8,468	9,300
Deductions for Mess Money	-	-	1,545	-	-	1,545
Coast Light Dues	-	8,761	-	-	-	8,761
Calcutta Port Receipts	-	-	27,738	-	-	27,738
Other Items	9	92	1,151	114	891	2,257
Contribution for Life Boat at Goalundo	-	-	30	-	-	30
TOTAL MARINE RECEIPTS IN INDIA - - - £.	9	9,569	151,246	2,726	69,616	233,166
RECEIPTS IN ENGLAND:		160,824				
Refund of over-payment in the year 1875-76 in respect of Stores for India	-	13	-	-	-	13
TOTAL MARINE RECEIPTS - - - £.	-	160,837	-	2,726	69,616	233,179

No. 20 B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1877.

CHARGES.	£.	£.	£.
INDIA GENERAL AND POLITICAL.			
MARINE SURVEYS.			
Her Majesty's Schooner "Constance":			
Pay to Officers and Crew	713		
Contingencies	62		
		775	
Gun-boat "Clyde".			
Pay to Officers and Crew	2,292		
Contingencies	178		
		2,470	
Steam Cutter Establishment		62	
Landing Charges of His Excellency the Viceroy at Bombay		4	
Stores and Coals supplied:			
To Gun-boat "Clyde"		484	
Outfit for Vessels and Steam Cutter		5,660	
India Marine Survey		8,964	
			18,419
CENTRAL PROVINCES.			
Marine Pensions and Gratuities		15	
			15
BRITISH BURMAH.			
MARINE ESTABLISHMENTS.	£.		
Shipping Master	72		
Establishment	36		
Contingencies	1		
	109		
DOCKYARD.			
Naval Storekeeper's Department.			
Establishment	355		
Contingencies	3		
	358		
MARINE PAY AND ALLOWANCES.		467	
Sea-going Vessels in Commission.			
Tonnage 600 / Horse Power 140 — Steamer "Irrawady"	3,957		
		3,957	
Miscellaneous Repairs of Ships		291	
Victuals for Crews of Ships		481	
Coals and Fuel purchased in the Country		1,446	
Timber, Stores, &c., purchased in the Country		1,854	
Conveyance of Mails		7,800	
MISCELLANEOUS.			
Passage, Freight, &c.	138		
Shipping Fees and Sundries	85		
		223	
Lighthouses and Ships		7,380	
Marine Pension and Gratuities		238	
Survey of Sea-port Towns		1,235	
Rents, Rates, and Taxes		41	
			25,413
BENGAL.			
MASTER ATTENDANT'S, DOCKYARD, AND MARINE ESTABLISHMENTS.			

	Salaries.	Establishment.	Contingencies.			
	£.	£.	£.			
Master Attendant	2,030	1,986	197			
Marine Court	330	–	8			
Marine Surgeon	24	12	–			
Shipping Office	1,140	440	63			
Agent for Transports	301	–	–			
Agent for Government Consignments	132	167	8			
Examiner of Dockyard Accounts	–	1,870	48			
Account Branch, Controller of Military Accounts Marine Office Establishment	–	264	–			
TOTAL £.	3,957	4,739	324	9,020		
Carried forward £.				9,020	–	43,847

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1877—*continued.*

			£.	£.	£.
		Brought forward - - -	9,020	- -	43,847
		BENGAL—*continued.*			
		MASTER ATTENDANT'S, DOCKYARD, AND MARINE ESTABLISHMENTS—*continued.*			
		DOCKYARD.	Salaries. £.	Establishment. £.	Contingencies. £.		
		Superintendent's Department - - - -	1,123	881	–		
		Naval Storekeeper's Department - - - -	720	1,265	166		
		Chief Engineer's Department - - - - -	2,136	321	44		
		Master Builder's Department - - - -	1,290	737	193		
		TOTAL - - - £.	5,269	3,204	403	8,876	
							17,896
Tonnage.	Horse Power.	MARINE PAY AND ALLOWANCES.					
		Sea-going Vessels in Commission.					
405	120	Steamer "Nemesis" - - - - - - - -				540	
885	–	Sailing Vessel "Czarewitch" - - - - -				2,699	
609	150	Steamer "Enterprise" - - - - - - -				3,171	
1,300	250	Steamer "Tenasserim" - - - - - -				3,820	
		Contingencies - - - - - - - -				313	
							10,543
		Sea-going Vessels out of Commission.					
405	120	Steamer "Nemesis" - - - - - - - -				395	
885	–	Sailing Vessel "Czarewitch" - - - - -				630	
1,300	250	Steamer "Tenasserim" - - - - - -				650	
609	150	Steamer "Enterprise" - - - - - - -				604	
		Contingencies - - - - - - - -				1,465	
							3,744
		Inland Vessels in Commission.					
271	200	Steamer "Jaboona" - - - - - - - -				1,544	
391	120	Steamer "Sir William Peel" - - - - -				1,772	
208	60	Steamer "Teesta" - - - - - - - -				1,704	
295	90	Steamer "Koladyne" - - - - - - -				1,255	
357	170	Steamer "Prince Albert" - - - - - -				1,971	
299	90	Steamer "Koel" - - - - - - - -				1,365	
400	–	Troop Boat "Isla" - - - - - - - -				356	
304	–	Troop Boat "Gogra" - - - - - - -				432	
400	–	Flat "Ganges" - - - - - - - -				298	
200	–	Troop Boat "Konai" - - - - - - -				124	
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -				145	
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -				1,596	
–	–	Ganges Canal Steamer - - - - - -				48	
Nos. 1 to 17 at 51 each	–	Steam Barges - - - - - - - -				54	
20	12	Steamer "Flame" - - - - - - - -				387	
		Contingencies - - - - - - - -				532	
							13,583
		Inland Vessels out of Commission.					
271	200	Steamer "Jaboona" - - - - - - - -				195	
885	–	Ship "Czarewitch" - - - - - - -				} 81	
257	170	Steamer "Prince Albert" - - - - - -					
–	–	"Sir Arthur Cotton" - - - - - - -				169	
200	–	Troop Boat "Konai" - - - - - - -				177	
400	–	Flat "Ganges" - - - - - - - -				86	
400	–	Troop Boat "Isla" - - - - - - - -				73	
Nos. 1 to 10 at 85 each	at 100 each	Screw Steamers - - - - - - - -				472	
Nos. 1 to 4 at 55 each	at 110 each	Paddle Steamers - - - - - - - -				496	
299	90	Steamer "Koel" - - - - - - - -				347	
295	90	Steamer "Koladyne" - - - - - - -				677	
		Carried forward - - - £.				2,773	45,766	43,847

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1877—*continued.*

Tonnage.	Horse Power.		£.	£.	£.
		Brought forward	2,773	45,766	43,847
		BENGAL—*continued.*			
		MARINE PAY AND ALLOWANCES—*continued.*			
		Inland Vessels out of Commission—continued.			
–	–	Ganges Canal Steamer	56		
74	–	Schooner "Lady Lawrence"	7		
20	12	Steamer "Flame"	514		
		Contingencies	64		
		Other Vessels and Small Boats	501		
		Unattached Pay of Officers of the Marine Service	10		
				3,925	
		STATE YACHT ESTABLISHMENT.			
		Pay of Crew and Contingencies of the Governor General's State Yacht "Sonamookee," including charges of the Steamer "Gemini"	1,853		
		Pay of Crew and Contingencies of the Lieutenant Governor's State Yacht "Rhotas"	709		
				2,562	
		PILOTAGE, PILOT ESTABLISHMENTS, AND VESSELS.			
		Branch, Master, and Mate Pilots' Allowances	3,104		
		Volunteers' and Leadsmen's Allowances	1,857		
		Pilotage Allowance, Free List	38,445		
		Pilotage Allowance, Licensed List	18,180		
		Pilot Vessels	8,571		
		Surgeon at the Sandheads	504		
		Mess, Passage, and Miscellaneous	2,042		
				72,703	
		LIGHTHOUSES AND SHIPS.			
		Lighthouse Establishment	607		
		Lighthouse Contingencies	139		
				746	
		BUILDING AND REPAIRS OF SHIPS.			
		Artificers, Builder's Department	8,722		
		Artificers, Steam Factory	7,073		
		Marine Storekeeper's Department	799		
		Miscellaneous	1,356		
				17,950	
		VICTUALS PURCHASED IN THE COUNTRY FOR CREWS OF SHIPS AND VESSELS		5,400	
		Coal and Fuel purchased in the Country and Coal and Steam Agencies and Contingencies		12,284	
		TIMBER, STORES, &c., PURCHASED IN THE COUNTRY.			
		Timber and Spars	2,538		
		Metals, Machinery, and Stores, including Stationery and Miscellaneous	17,018		
		Freight, Carriage, and Stowage	3,004		
				22,560	
		MISCELLANEOUS.			
		Petty Construction and Repairs	2		
		Life-Boat Establishment	72		
		Calcutta Port Charges	16,588		
		Mutla Port Charges	1,190		
		Rents, Rates, and Taxes	752		
		Passage, Freight, &c.	407		
		Shipping Fees and Sundries	345		
		Pensions and Gratuities	4,951		
		Miscellaneous	650		
				24,957	
		Add—Value of Steamers brought out from England for Service in the Bengal Famine of 1873–74, now charged to the Marine Grant, as per Financial Resolution No. 3665, dated 31st October 1876		81,552	290,405
		PUNJAB:			
		MARINE PAY AND ALLOWANCES.			
		Inland Steamers in Commission	404		
		Flats	79		
		Contingencies	390		
				873	
		Carried forward £.		873	334,252

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward		873	334,252
PUNJAB—*continued.*			
Pensions and Gratuities		62	935
MADRAS:			
Master Attendants	3,066		
Marine Surgeon	266		
Miscellaneous Establishment	1,496		
Contingencies	749		
		5,577	
MISCELLANEOUS.			
Lighthouses and Ships		1,129	
Pensions and Gratuities		166	
Miscellaneous, including Rents, Rates, and Taxes		63	
			6,935
BOMBAY:			
MARINE ESTABLISHMENTS.			

	Salaries.	Establishment.	Contingencies.			
AT CHIEF PORT.	£.	£.	£.			
Naval Commander in Chief, India Station	1,000	–	–	1,000		
Superintendent of Marine	3,000	865	98	3,963		
Shipping Master, Bombay	1,152	428	41	1,621		
Agent for Transports	780	146	–	926		
Marine Court	–	–	76	76		
Dockyard Accountant	720	–	–	720		
	6,652	1,439	215	8,306		
Dockyard.						
Dock Master's Department	900	585	6	1,491		
Naval Storekeeper's Department	1,655	2,876	6	4,537		
Chief Engineer's Department	847	1,872	22	2,741		
Master Builder's Department	1,368	1,973	71	3,412		
Hydraulic Lift Dock at Hog Island	637	375	87	1,099		
	5,407	7,681	192	13,280		
AT OTHER PORTS.						
Shipping Master at Aden	–	96	–	96		
Port Surgeon at Aden	1,107	–	–	1,107		
	1,107	96	–	1,203		
					22,789	
Carried forward				£.	22,789	342,122

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1877—*continued.*

					£.	£.	£.
		Brought forward - - -			- -	22,789	342,122
		BOMBAY—*continued.*					
Tonnage.	Horse Power.	Marine Pay and Allowances.	Pay.	Contingencies.			
		At Chief Port.					
		Sea-going Vessels in Commission.	£.	£.			
1,060	160	Steamer "Dalhousie" - - -	4,329	246	4,575		
		At other Ports.					
		Vessels in Commission.					
523	150	Steamer "Kwangtung" - - -	2,736	162	2,898		
597	70	Steamer "Amberwitch" - - -	4,375	647	5,022		
300	80	Gun Boat "Hugh Rose" - - -	1,831	103	1,934		
1,760	250	Steamer "Tenasserim" - - -	9	11	20		
300	80	Gun Boat "Clyde" - - - - -	–	1	1		
		Pay to the Interpreter for the Vessels in the Persian Gulf - - -	126	–	126		
		At Chief Port.	9,077	924	10,001		
		Inland Steamers and Flats in Commission.					
204	40	Steamer "Comet" - - - -	2,161	144	2,305		
414	250	Steam Tug "Manora" - - -	1,350	56	1,406		
435 432	60 –	Steamer "Jehlum" and Flat "Multan"	1,958	80	2,038		
			5,469	280	5,749		
		Tug for Harbour Service.					
472 7/94	200	Steamer "Dagmar" - - - -	479	–	479		
		Other Vessels and Small Boats.					
		Hulks and Vessels in Ordinary - -	691	145	836		
40	10	Despatch Boat, Steamer "Snake" -	76	–	76		
		Boats for the use of Dockyard - -	32,555	–	32,555		
5	–	Life Boat at Alibaug - - -	56	–	56		
308	100	Despatch Boat, Steamer "May Frere"	2,554	148	2,702		
			35,932	293	36,225		
		Turret Ships.					
1,854	200	"Abyssinia" - - - - -	3,321	36	3,357		
2,187	250	"Magdala" - - - - -	2,220	32	2,252		
			5,541	68	5,609		
						62,638	
		Building and Repairs of Ships.					
		Wages of Artificers, Builder's Department - - - - - -			16,116		
		Wages of Artificers, Steam Factory - - - - - - -			8,162		
		Wages of Artificers, Marine Storekeeper's Department - - - -			2,424		
		Wages of Artificers, Dock Master's Department - - - - -			1,096		
		Miscellaneous - - - - - - - - - - - -			249		
						28,047	
				Carried forward - - - £.		113,474	342,122

No. 20 B.—Account of Marine Charges for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward		113,474	342,122
BOMBAY—*continued.*			
Victuals Purchased in the Country for Crews of Ships and Vessels		8,454	
Coal Purchased in the Country, Coal and Steam Agencies, &c.			
Coal and Fuel purchased in the Country, Cost of Coal and Fuel	9,566		
Coal and Steam Agencies:			
Coal Depôts	950		
Two-thirds Freight on Coal imported from England	3,498		
		14,014	
Timber, Stores, &c., Purchased in the Country.			
Timber and Spars	1,565		
Metals, Machinery, and Stores, including Stationery and Miscellaneous	9,049		
Freight, Carriage, and Stowage	2,525		
		13,139	
Miscellaneous.			
Sea Pilotage at Kurrachee	222		
Passage, Freight, &c.	723		
Shipping Fees and Sundries	23,869		
Pensioners	4,815		
Her Majesty's Vessels in Indian Seas	5,492		
Survey of Bombay Harbour	104		
Two-thirds Freight on Europe Stores	225		
Lighthouses and Ships	693		
Miscellaneous	80		
		36,223	
		185,304	
Deduct,—Charges for service rendered to the Indo-European Telegraph and other Departments		8,438	
			176,866
Total Charges in India £.			518,988
Charges in England.			
Sundry Payments as in Home Accounts		113,376	
Stores for India:			
For Bengal: Coals	£. 654	£.	
Miscellaneous Stores	31,094		
		31,748	
For Madras: Miscellaneous Stores		7,581	
For Bombay: Coals	14,481		
Miscellaneous Stores	13,410		
		27,891	
		67,220	
			180,596
Total Marine Charges £.			699,584

No. 21.—ACCOUNT of RECEIPTS and CHARGES under EDUCATION, for the Year ended 31st March 1877.

	Fees and Fines.	Income from Endowments in Land.	Interest on Government Securities.	Contributions.	Sale Proceeds of Books, &c.	Miscellaneous.	TOTAL.
RECEIPTS.	£.	£.	£.	£.	£.	£.	£.
India	138	- -	- -	607	309	2	1,056
Oudh	1,080	- -	- -	- -	502	104	1,686
Central Provinces	1,402	- -	- -	2,517	2,228	365	6,512
British Burmah	2,291	- -	- -	- -	679	313	3,283
Assam	2,182	- -	80	- -	- -	31	2,293
Bengal	36,822	257	3,833	4,042	31	2,538	47,523
North-Western Provinces	3,488	987	- -	- -	2,916	351	7,742
Punjab	2,068	- -	- -	- -	6,448	184	8,700
Madras	3,033	2,992	- -	20	2	255	6,302
Bombay	12,944	3,455	- -	2,720	- -	1,300	20,419
TOTAL RECEIPTS £.	65,448	7,691	3,913	9,906	13,115	5,443	105,516

CHARGES.	£.	£.
INDIA.		
Inspectors of Schools:		
Salaries, Establishment and Contingencies	1,068	
Government College at Ajmeer	2,881	
School Establishment and Contingencies:		
Schools, Higher Class / Schools, Middle Class / Schools, Lower Class — £. 2,476		
Boarding Schools — 157		
Normal Schools — 289		
	2,922	
Scholarships and Prizes	265	
Grants-in-Aid	1,667	
Petty Construction and Repairs	142	
Rents, Rates and Taxes	105	
	9,050	
Deduct,—Amount Payable from the Coorg District Fund	520	
		8,530
OUDH.		
Director of Public Instruction:		
Salary — 1,374		
Establishment — 651		
Contingencies — 657		
	2,682	
Inspectors of Schools:		
Salaries, Establishment, and Contingencies	5,261	
School Establishment and Contingencies:		
Schools, Higher Class — 5,556		
Schools, Middle Class — 3,387		
Schools, Lower Class — 610		
Normal Schools — 32		
	9,585	
Carried forward £.	17,528	8,530

CHARGES—*continued.*	£.	£.
Brought forward	- -	8,530
OUDH—*continued.*		
Brought forward	17,528	
Scholarships and Prizes	755	
Grants for the Encouragement of Literature	294	
Government Book Depôt	730	
Grants-in-Aid	5,152	
		24,459
CENTRAL PROVINCES.		
Inspector General of Education:		
Salaries, Establishment and Contingencies	2,689	
Inspectors of Schools:		
Salaries, Establishment and Contingencies	7,973	
School Establishment and Contingencies:		
Schools, Higher Class / Schools, Middle Class / Schools, Lower Class — £. 13,467		
Normal Schools — 2,981		
	16,448	
Scholarships and Prizes	1,738	
Grants for the Encouragement of Literature	85	
Government Book Depôt	2,192	
Grants-in-Aid	4,331	
Payments by Results	1,062	
Miscellaneous	3,261	
		39,779
BRITISH BURMAH.		
Director of Public Instruction:		
Salary — 1,548		
Establishment — 404		
Contingencies — 243		
	2,195	
Inspector of Schools:		
Salary, Establishment and Contingencies	1,462	
Carried forward £.	3,657	72,768

No. 21.—Account of Receipts and Charges under Education, for the Year ended 31st March 1877—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward	–	72,768
BRITISH BURMAH—*continued.*		
Brought forward	3,657	
School Establishment and Contingencies:	£.	
Schools, Higher Class	5,836	
Schools, Middle Class	4,356	
Female Schools	241	
	10,433	
Scholarships and Prizes	275	
Grants for the Encouragement of Literature.	1,053	
Government Book Depôt	2,401	
Grants-in-Aid	4,839	
Miscellaneous	576	
		23,234
ASSAM.		
Inspector of Schools:		
Salaries	2,901	
Establishment	608	
Contingencies	1,255	
	4,764	
School Establishment and Contingencies:		
Schools, Higher Class	3,635	
Schools, Middle Class	1,225	
Normal Schools	1,627	
	6,487	
Scholarships and Prizes	853	
Grants-in-Aid	4,508	
Miscellaneous	199	
		16,811
BENGAL.		
Director of Public Instruction:		
Salary	2,400	
Establishment	1,469	
Contingencies	762	
	4,631	
Inspectors of Schools:		
Salaries	22,795	
Establishment	3,292	
Contingencies	8,952	
	35,039	
Government Colleges:		
General	36,224	
Special	4,809	
	41,033	
School Establishment and Contingencies:		
Schools, Higher Class	35,627	
Schools, Middle Class	8,160	
Schools, Lower Class	42,535	
Normal Schools	8,901	
Schools for Girls	645	
Boarding Schools	632	
Technical Schools	2,889	
	99,389	
Carried forward £.	180,092	112,813

CHARGES—*continued.*	£.	£.
Brought forward	–	112,813
BENGAL—*continued.*		
Brought forward	180,092	
Scholarships and Prizes	15,048	
Grants-in Aid	45,506	
Grants for the Encouragement of Literature.	1,139	
Miscellaneous	3,011	
		244,796
NORTH WESTERN PROVINCES.	£.	
Director of Public Instruction:		
Salary	2,437	
Establishment	1,097	
Contingencies	583	
	4,117	
Inspectors of Schools:		
Salaries	6,157	
Establishment	8,566	
Contingencies	3,015	
	17,738	
Government Colleges, General	–	21,896
School Establishment and Contingencies:		
Schools, Higher Class	14,155	
Schools, Middle Class	6,816	
Schools, Lower Class	2,286	
Normal Schools	3,680	
	26,937	
Scholarships and Prizes	2,694	
Grants for the Encouragement of Literature.	1,425	
Government Book Depôt	2,987	
Grants-in-Aid	17,773	
Miscellaneous	723	
		96 290
PUNJAB.		
Director of Public Instruction:		
Salary	2,779	
Establishment	1,115	
Contingencies	632	
	4,526	
Inspectors of Schools, &c.:		
Salaries	7,076	
Establishment	2,360	
Contingencies	1,697	
	11,133	
Government Colleges, General	–	5,064
School Establishment and Contingencies:		
Schools, Lower Class	14,336	
Normal Schools	1,673	
Technical Schools	1,376	
	17,385	
Scholarships and Prizes	2,641	
Grants for the Encouragement of Literature.	469	
Government Book Depôt	2,939	
Educational Press	2,198	
Grants in-Aid	17,710	
Miscellaneous	755	
		64,820
Carried forward £.		518,719

No. 21.—Account of Receipts and Charges under Education, for the Year ended 31st March 1877—*continued.*

CHARGES—*continued.*	£.	£.
Brought forward - - -	–	518,719
MADRAS.		
Madras University:	£.	
Salary of Registrar -	360	
Establishment of Registrar.	101	
Fees to Examiners -	3,737	
Miscellaneous - -	1,026	
	5,224	
Deduct,—University Fees and Sale of Calendars.	3,893	
		1,331
Director of Public Instruction:		
Salary - - -	2,456	
Establishment - -	1,252	
Contingencies - -	392	
		4,100
Inspectors of Schools:		
Salaries - - -	10,739	
Establishment and Contingencies.	6,302	
		17,041
Government Colleges:		
General - - -	12,176	
Special - - -	4,306	
		16,482
School Establishment and Contingencies:		
Schools, Higher Class -	15,026	
Schools, Lower Class -	1,208	
Normal Schools - -	4,580	
Technical Schools -	2,615	
		23,429
Scholarships and Prizes - - -		2,435
Government Book Depôt - - -		783
Grants-in-Aid - - - - -		22,714
Miscellaneous - - - - -		632
		88,947
Carried forward - - - £.		607,666

CHARGES—*continued.*	£.	£.
Brought forward - - -	–	607,666
BOMBAY.		
Bombay University:	£.	
Salary of Registrar -	360	
Establishment of Registrar.	167	
Fees to Examiners -	3,000	
Miscellaneous - -	656	
		4,183
Director of Public Instruction:		
Salary - - - -	2,479	
Establishment - -	778	
Contingencies - -	340	
		3,597
Inspectors of Schools:		
Salaries - - -	12,083	
Establishment - -	3,876	
Contingencies - -	4,053	
		20,012
Government Colleges:		
General - - -	11,166	
Special - - -	6,659	
		17,825
School Establishment and Contingencies:		
Schools, Higher Class -	19,596	
Schools, Middle Class -	10,085	
Schools, Lower Class -	54	
Normal Schools - -	4,510	
Technical Schools -	2,025	
		36,270
Scholarships and Prizes - - -		2,675
Grants for the encouragement of Literature.		916
Government Book Depôt - - -		1,155
Contribution to Educational Local Funds.		25,371
Grants-in-Aid - - - - -		1,766
Payments by results - - - -		7,807
Miscellaneous - - - - -		160
		121,737
TOTAL CHARGES IN INDIA - - -		729,403
CHARGES IN ENGLAND:		
Passage and Outfit of Educational Officers on Appointment.		610
TOTAL EDUCATION CHARGES - - - £.		730,013

No. 22.—ACCOUNT of INTEREST RECEIPTS for the Year ended 31st March 1877.

	£.	£.
INDIA.—GENERAL AND POLITICAL:		
Profits on Note Circulation, being Interest on Government Securities held by the Department of Issue of Paper Currency	236,660	
Interest on Advances made to Service Funds	2,860	
Interest on Advances to Native States, &c.	18,535	258,055
OUDH:		
Interest received on Balances due for Purchase Money of Waste Lands	201	
Interest on Temporary Loans to Native Chiefs and others	6,132	6,333
CENTRAL PROVINCES:		
Interest on Loans to Nagpore Municipality	1,475	
Interest received on Balances due for Purchase Money of Waste Lands	244	
Interest on Advances to Native States or private Individuals	1,820	3,539
BRITISH BURMAH:		
Interest on Loans to Municipality	1,286	1,286
ASSAM:		
Interest received on Balances due for Purchase Money of Waste Lands	355	
Interest received on Balances due for Commutation of Land Tax	362	
Interest on other Accounts	2	719
BENGAL:		
Interest on Loans to Calcutta Municipality — Water	22,649	
Interest on Loans to Calcutta Municipality — Drainage	10,305	
Interest on Loans to Calcutta Municipality — Market	5,576	
Interest on Loans to Calcutta Municipality — New Office building	585	
Interest on Loans to Burdwan Municipality	200	
Interest on Loans to the Dacca Municipality and the Dacca Road Cess Committee	89	
Interest on Loans to Arra Municipality	25	
Interest on Loans to District Road Cess Committee	73	
Interest on Debt of the Calcutta Port Fund	7,943	
Interest on Advances to the Calcutta Port Trust	20,214	
Interest on Loans and Advances for Hooghly Bridge	9,546	
Interest on Advances to Cultivators	73	
Interest on Temporary Loans	2,000	
Interest on Law Charges	3	
Interest on Arrears of Revenue	40	
Interest received on Balances due for Purchase Money of Waste Lands	2,112	
Interest on Sundry Accounts	79	81,612
NORTH WESTERN PROVINCES:		
Interest on Loans to Municipality	1,596	
Interest on Temporary Loans to Native Chiefs or others	7,402	
Interest on Advances to Cultivators	515	
Interest received on Balances due for Purchase Money of Waste Lands	112	
Interest on Sundry Accounts	19	9,644
Carried forward £.		361,188

No. 22.—Account of Interest Receipts for the Year ended 31st March 1877—*continued.*

	£.	£.
Brought forward - - -	- -	361,188
PUNJAB:		
Interest on Temporary Loans to Native Chiefs or others - - - - - - -	698	
Interest received on Balance due for Purchase Money of Waste Lands - - -	13	
Interest on Loans to Jhelum Municipality - - - - - - - -	54	
Interest on Loans to Simla Municipality - - - - - - - -	252	
Interest on Advances to Cultivators - - - - - - - - -	882	
		1,899
MADRAS:		
Interest on Loans to Madras Municipality - - - - - - - -	5,132	
Interest on Loans to Coimbatore Municipality - - - - - - -	8	
Interest on Loans to Negapatam Municipality - - - - - - -	104	
Interest on Loans to Ootacamund Municipality - - - - - - -	74	
Interest on Loans to Mangalore Municipality - - - - - - -	22	
Interest on Loans to Coonoor Municipality - - - - - - - -	22	
Interest on Loans to Tinnevelly Circle Local Fund Board - - - - -	72	
Interest on Loans to Calicut Circle Local Fund Board - - - - - -	382	
Interest on Loans to Tellicherry Circle Local Fund Board - - - - -	21	
Interest on Loans to Sydapet Circle Local Fund Board - - - - - -	148	
Interest on Advances and Loans to Native States or Private Individuals - -	309	
Interest on Arrears of Revenue - - - - - - - - - - -	23,625	
Interest on Sundry Accounts - - - - - - - - - - -	106	
		30,025
BOMBAY:		
Interest on Advances made to Service Funds - - - - - - - - -	1,422	
Interest on Loans to Bombay Port Trust - - - - - - - - -	83,433	
Interest on Loans to Bombay Municipality for Construction of Vehar Water Works	13,782	
Interest on Balance of Loans to Bombay Municipality for 15,00,000 rupees for General Purposes - - - - - - - - - - - - - - -	2,593	
Interest on Loans to Bombay Municipality for 15,00,000 rupees of 1872 - -	4,331	
Interest on Loans for Toolsee Water Works - - - - - - - - -	1,143	
Interest on New Consolidated Loan - - - - - - - - -	2,431	
Interest on Loans to District Municipalities - - - - - - - - -	1,262	
Interest on Loans to other Local Funds - - - - - - - - -	776	
Interest on Advances to Cultivators - - - - - - - - - -	466	
Interest on Temporary Loans to Native Chiefs and others - - - - - -	3,753	
Interest on Arrears of Revenue - - - - - - - - - - -	965	
Interest on Sundry Accounts - - - - - - - - - - -	521	
		116,878
TOTAL RECEIPTS IN INDIA - - - £.		509,990
RECEIPTS IN ENGLAND:		
Interest realised from Investment of Cash Balance - - - - - - - -	9,130	
Interest accrued due on East India Bonds and India Debentures at the time of Sale -	15,185	
Interest on India Debt, remaining unclaimed for Ten. Years, repaid by the Bank of England - - - - - - - - - - - - - - -	1,963	
Unclaimed Dividends on East India Stock, repaid by the Bank of England pursuant to the 27th Section of Act 36 Vict. c. 17 - - - - - - -	13	
		26,291
TOTAL INTEREST RECEIPTS - - - £.		536,281

No. 23.—ACCOUNT of the PUBLIC DEBT of *India*, and the INTEREST Paid thereon, for the Year ended 31st March 1877.

	Amount of Loan, 31st March 1877.	Rate of Interest per Cent.	Annual Amount of Interest.	Amount of Interest paid during the Year.
IN INDIA.	£.	£.	£.	£.
Loan of 1859–60	9,845,170	5½	541,484	558,213
Transfer Loan of 1870	1,835,790	4½	82,610	83,784
Transfer Loan of 1871	221,900	4½	9,986	10,309
Transfer Loan of 1872	12,392,030	4½	557,641	586,854
Loan of 1824–25	31,808	4	1,272	427
Loan of 1828–29	10,346	4	414	513
Loan of 1832–33	1,227,371	4	49,095	57,927
Loan of 1835–36	3,069,720	4	122,789	125,054
Loan of 1842–43	14,408,780	4	576,351	572,057
Loan of 1854–55	6,495,560	4	259,822	255,648
Transfer Loan of 1st May 1865	17,431,260	4	697,250	683,605
Transfer Loan of 22nd April 1854	1,230,666	4	49,227	49,570
Loan of 1853–54	65,200	3½	2,282	1,937
Railway Loan from Maharajah Holkar	1,000,000	4½	45,000	41,906
Debenture Loan of 1867-68	1,058,400	5	52,920	57,220
Promissory Notes for Mysore Family	236,369	4	9,455	9,997
Railway Loan from Maharajah Sindiah	1,305,566	4	52,223	39,547
	71,865,936	- -	3,109,821	3,134,568
Deduct—portion paid in England of the sum of 49,570 *l.*, as shown below*	- -	- -	- -	44,968
				3,089,600
Paid in India on Loans in course of discharge:—				
5 per Cent. Loan of 1856–57	- -	- -	- -	1,875
5 per Cent. Loan of 1854–55 for Public Works	- -	- -	- -	217
Interest paid in India	- -	- -	- -	†3,091,692
IN ENGLAND.				
East India Bonds	5,496,700	4	219,868	179,868
India Debentures	7,100,000	4	284,000	284,000
India 5 per Cent. Stock	17,200,000	5	860,000	860,000
India 4 per Cent. Stock	25,579,416	4	1,023,176	943,183
Temporary Loan	- -	- -	- -	4,931
Outstanding Dividend on East India Stock	- -	- -	- -	13
	55,376,116	- -	2,387,044	2,271,995
Transfer Loan of 22nd April 1854*	- -	- -	- -	44,968
Interest paid in England	- -	- -	- -	2,316,963
TOTAL £.	127,242,052	- -	- -	5,408,655

* Interest on this loan is payable in England, at the option of the holder, at a fixed rate of exchange.

† Of this amount, 895,933 *l.* has been shown as Interest on Debt incurred for Productive Public Works, and the rest, 2,195,759 *l.*, entered against Interest on Permanent and Floating Debt exclusive of that for Productive Public Works in Account No. 2, page 6.

No. 24.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of *India*, bearing Interest, and the INTEREST paid thereon, for the Year ended 31st March 1877, in continuation of the Account of the PUBLIC DEBT (Account No. 23).

	Amount 31st March 1876.	Amount 31st March 1877.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
INDIA.—GENERAL AND POLITICAL.	£.	£.	£.	£.
Treasury Notes issued in favour of Service Funds	755,732	786,597	4	40,520
Civil Fund	556,018	608,198	5	23,700
Uncovenanted Service Family Pension Fund	505,330	539,498	6	30,284
Amount appropriated for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	70,000	70,000	4	2,800
Sums deposited with Government by the late King of Oudh as Endowments for certain Charities and Pensions	1,752,723	1,752,723	6, 5, and 4	79,591
Sums deposited with Government by Raja Kalisunkur Ghosal as Endowment for a Blind Asylum at Benares	4,800	4,800	5	240
Deposits of Administrator General	1,772	1,772	4	—
Sum deposited by the late Bhow Begum to provide for certain Stipends	233,406	222,990	4	9,804
Regimental Savings Banks Deposits	154,409	154,889	3¾	4,501
Deposits in District Savings Banks	9,471	11,413	3¾	382
Balances of net Railway Traffic Receipts	- -	- -	5	34,936
General Family Pension Fund	21,586	28,382	3¾	699
Treasury Notes for Bhonsla Family Temples	33,620	33,670	5	1,752
Balances of Railway Funds	- -	- -	- -	15,867
Miscellaneous Accounts	- -	- -	- -	542
	4,098,867	4,214,932	- -	245,618
OUDH.				
Deposits in District Savings Banks	18,026	19,898	3¾	688
Deposits of the Oudh Railway	2,745	3,649	4	108
	20,771	23,547	- -	796
CENTRAL PROVINCES.				
Deposits in District Savings Banks	16,161	20,312	3¾	669
Interest on Miscellaneous Accounts	- -	- -	- -	434
	16,161	20,312	- -	1,103
BRITISH BURMAH.				
Deposits in District Savings Banks	10,423	11,330	3¾	408
ASSAM.				
Deposits in District Savings Banks	7,797	9,839	3¾	319
BENGAL.				
Deposits in the Government Savings Bank (Calcutta)	279,046	266,413	3¾	10,775
Deposits in the District Savings Banks	85,302	97,221	3¾	3,211
Law Charges	- -	- -	- -	5
Miscellaneous Accounts	- -	- -	- -	60
	364,348	363,634	- -	14,051
Carried forward £.	4,518,367	4,643,594	- -	262,295

No. 24.—Account showing the Obligations of the Government of *India*, bearing Interest, and the Interest paid thereon, for the Year ended 31st March 1877, &c.—*continued.*

	Amount 31st March 1876.	Amount 31st March 1877.	Rate of Interest per Cent.	Amount of Interest paid during the Year.
	£.	£.	£.	£.
Brought forward - - -	4,518,367	4,643,594	- -	262,295
NORTH-WESTERN PROVINCES.				
Deposits in District Savings Banks - - - - -	34,812	41,384	3¾	1,368
Local Loans, or sums deposited with Government by Native Chiefs as Charitable Endowments - - - -	21,045	21,045	4 and 6	862
	55,857	62,429	- -	2,230
PUNJAB.				
Deposits in District Savings Banks - - - - -	25,531	30,343	3¾	1,026
Education Funds - - - - - - - - - -	- -	- -	- -	100
	25,531	30,343	- -	1,126
MADRAS.				
Treasury Notes of Service Funds - - - - -	782,640	837,640	4	29,106
Civil Fund - - - - - - - - - -	57,948	90,012	5	7,536
Apothecaries' Fund - - - - - - - - -	2,291	2,705	4	90
Deposits of the Administrator General - - - -	- -	- -	4	7
Government Savings Bank Deposits - - - - -	234,287	235,601	4	7,408
Soldiers' Deposits in Regimental Savings Banks - -	35,773	40,914	4	3,394
Treasury Notes of Soldiers' Savings Bank Deposits - -	350	350	4	—
Local Loans (these are irredeemable annuities granted many years ago at the nominal rates of interest of 8 and 6 per cent.) - - - - - - - - - - -	- -	- -	- -	1,916
Educational Funds - - - - - - - - - -	- -	- -	- -	1,593
Charitable Funds - - - - - - - - - -	- -	- -	- -	307
Miscellaneous Accounts - - - - - - - - -	- -	- -	- -	451
Balances of Madras Railway Special Funds - - -	- -	- -	- -	462
	1,113,289	1,207,222	- -	52,270
BOMBAY.				
Civil Service Provident Fund - - - - - -	603,725	683,862	8	30,715
Uncovenanted Service Family Pension Fund - - -	31,759	35,973	5	1,845
Deposits of the Administrator General - - - -	9,000	9,000	4	716
Government Savings Bank Deposits - - - - -	938,604	960,258	3¾	34,206
Soldiers' Deposits in Regimental Savings Banks - -	45,810	36,378	3¾	1,557
Educational Funds - - - - - - - - - -	- -	- -	6 and 5	1,255
Charitable Funds - - - - - - - - - -	- -	- -	6 and 5	3,210
Bombay Island Police Fund - - - - - - -	8,750	8,750	4½	1,354
Miscellaneous Accounts - - - - - - - - -	- -	- -	- -	1,133
	1,637,648	1,684,221	- -	75,991
TOTAL in INDIA - - - £.	7,350,692	7,627,809	- -	393,912
Charges in England:—				
Interest on Deposits in Regimental Savings Banks of men returned from India - - - -				602
GRAND TOTAL - - - £.				394,514

No. 25.—ACCOUNT of Receipts in aid of Superannuation, Retired, and Compassionate Allowances.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Subscriptions to the Military Fund	51,379	- -	- -	- -	- -	- -	- -	- -	50,219	54,730	156,328
Subscriptions to the Military Orphan Society	27,461	- -	- -	- -	- -	- -	- -	- -	- -	- -	27,461
Subscriptions to the Medical Retiring Fund	7,299	- -	- -	- -	- -	- -	- -	- -	10,371	3,292	20,962
Amount appropriated from the Capital Account of the Military Fund	- -	- -	- -	- -	- -	- -	- -	- -	121,732	59,168	180,900
Amount appropriated from the Capital Account of the Military Orphan Society	23,661	- -	- -	- -	- -	- -	- -	- -	- -	- -	23,661
Amount appropriated from the Capital Account of the Medical Retiring Fund	- -	- -	- -	- -	- -	- -	- -	- -	70,846	7,863	78,709
Contributions for Pensions, Gratuities, &c.	3,589	42	198	412	79	4,148	1,858	2,698	1,969	9,577	24,570
Total Receipts in India £.	113,389	42	198	412	79	4,148	1,858	2,698	255,137	134,630	512,591
Receipts in England as in Home Accounts											94,651
Total Receipts £.											607,242

No. 26.—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES paid during the Year ended 31st March 1877.

SUPERANNUATION, RETIRED, AND COMPASSIONATE ALLOWANCES.	£.	£.
INDIA—GENERAL AND POLITICAL:		
Superannuation and Retired Allowances of the Revenue and other Public Departments	22,996	
Compassionate Allowances	6,593	
Gratuities	800	
Donation to Bengal Civil Fund	40,519	
Pensions of the Military Fund	6,987	
Pensions of the Military Orphan Society	10,100	
Pensions of the Medical Retiring Fund	1,797	
Covenanted Civil Service Annuities	29,888	
		119,680
OUDH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	8,424	
Compassionate Allowances	930	
Gratuities	490	
		9,844
CENTRAL PROVINCES.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	7,674	
Compassionate Allowances	3,698	
Gratuities	3,091	
Pensions and Gratuities chargeable to Provincial Services	25	
		14,488
BRITISH BURMAH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	6,883	
Gratuities	1,565	
		8,448
ASSAM		
Superannuation and Retired Allowances of the Revenue and other Public Departments	3,634	
Compassionate Allowances	37	
Gratuities	718	
		3,789
BENGAL.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	57,833	
Compassionate Allowances	3,132	
Gratuities	2,715	
		63,680
Carried forward £.		219,929

SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES—*continued.*	£.	£.
Brought forward		219,929
NORTH WESTERN PROVINCES.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	49,670	
Compassionate Allowances	6,959	
Gratuities	2,219	
Covenanted Civil Service Annuities	2,133	
		60,981
PUNJAB.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	26,333	
Compassionate Allowances	3,346	
Gratuities	2,942	
		32,621
MADRAS.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	47,265	
Compassionate Allowances	7,886	
Gratuities	2,195	
Donation to Madras Civil Fund	56,212	
Pensions of the Military Fund	23,303	
Pensions of the Medical Retiring Fund	2,257	
Covenanted Civil Service Annuities	5,140	
		144,258
BOMBAY AND SINDH.		
Superannuation and Retired Allowances of the Revenue and other Public Departments	63,828	
Compassionate Allowances	11,502	
Gratuities	3,926	
Donation to Bombay Provident Fund	26,668	
Pensions of the Military Fund	10,021	
Covenanted Civil Service Annuities	4,272	
		120,217
TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES in INDIA £.		578,006
CHARGES IN ENGLAND.		
Payments as in Home Accounts		1,220,563
TOTAL SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES £.		1,798,569

No. 27.—ABSTRACT ACCOUNT of GAIN by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1877.

GAIN BY EXCHANGE ON TRANSACTIONS WITH GUARANTEED RAILWAY AND OTHER COMPANIES.	India.	Madras.	Total Gain by Exchange on Railway Transactions.	—
On Net Traffic Receipts of the following Guaranteed Companies:	£.	£.	£.	£.
Madras Railway	24,025			
South Indian Railway	4,354			
Great Indian Peninsula Railway	106,652			
Bombay, Baroda, and Central India Railway	26,824			
Sindh, Punjab, and Delhi Railway	17,915			
East Indian Railway, Main Line	171,074			
Ditto - Jubbulpore Line	15,525			
Eastern Bengal Railway	16,762			
Madras Irrigation and Canal	-	—302		
	383,131	—302	382,829	
On Capital Account:				
East Indian Railway, Main Line	21,091			
Ditto - Jubbulpore Line	1,188			
Eastern Bengal Railway	—116			
Madras Railway	8,813			
South Indian Railway	—10,425			
Sindh, Punjab, and Delhi Railway	4,225			
Great Indian Peninsula Railway	42,157			
Bombay, Baroda, and Central India Railway	3,718			
	70,651	- -	70,651	
ON OTHER TRANSACTIONS WITH LONDON:	453,782	—302	453,480	
Government of India	11,299			
	465,081	- -	- -	465,081
Oudh	- -	- -	- -	23
Central Provinces	- -	- -	- -	44
British Burmah	- -	- -	- -	371
Assam	- -	- -	- -	5
Bengal	- -	- -	- -	3,567
North Western Provinces	- -	- -	- -	3,592
Punjab	- -	- -	- -	508
Madras	- -	14,381	—	—
		14,079	- -	14,079
Bombay	- -	- -	- -	17,859
TOTAL GAIN by EXCHANGE on TRANSACTIONS with LONDON			£.	505,129

No. 28.—ABSTRACT ACCOUNT of Loss by EXCHANGE on TRANSACTIONS with LONDON for the Year ended 31st March 1877.

On Bills of the Secretary of State for India, Discharged at:— (*See* Account No. 82, page 181).		India.	Madras.	Bombay.	—
	£.	£.	£.	£.	£.
Calcutta	1,246,511	1,246,511	—	—	
Madras	70,750	- -	70,750	—	
Bombay	796,480	- -	- -	796,480	
	2,113,741				
On other Transactions with London:					
Government of India		17,722	—	—	
		1,264,233	- -	- -	1,264,233
Oudh		- -	- -	- -	2
Central Provinces		- -	- -	- -	4
British Burmah		- -	- -	- -	25
Bengal		- -	- -	- -	127
North Western Provinces		- -	- -	- -	7
Punjab		- -	- -	- -	25
Madras		- -	26	—	—
			70,776	- -	70,776
Bombay		- -	- -	49,932	
				846,412	
					846,412
TOTAL Loss by EXCHANGE on TRANSACTIONS with LONDON				£.	2,181,611

No. 29.—ACCOUNT of MISCELLANEOUS RECEIPTS for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Lapsed Military Cheques	- -	- -	- -	- -	- -	- -	- -	72	- -	25	97
Government Audit Fees	1,770	- -	- -	- -	- -	- -	- -	- -	139	- -	1,909
Gain by Exchange on transactions in India	1,055	- -	- -	- -	- -	35	5	- -	- -	1,058	2,153
Premium on Bills	8,288	153	56	333	7	1,252	159	32	385	329	10,994
Premium on Money Orders	7,591	- -	- -	- -	- -	- -	- -	- -	1,829	1,941	11,361
Lapsed Money Orders	816	- -	- -	- -	- -	- -	- -	- -	40	62	918
Sale of Old Stores and Materials	9,577	66	54	40	118	2,405	778	679	1,445	586	15,748
Unclaimed Deposits	994	2,046	881	956	827	74,171	4,153	1,655	1,813	1,197	88,693
Miscellaneous Fees, Fines, and Forfeitures	892	214	131	10	34	9,038	380	2,933	8,172	2,675	24,479
Unclaimed Bills of Exchange of more than Three Years' standing	177	69	5	5	9	1,907	331	144	156	158	2,961
Sale Proceeds of Durbar Presents	8,197	- -	- -	69	113	675	- -	1,089	11	177	10,331
Receipts on account of Experimental Cotton, Silk, Tea, and Cotton Gin Factories and Model Farms	- -	- -	200	15	62	1,214	1,199	1,746	3,271	840	8,547
Medical Receipts:											
Medical College Fees	- -	- -	- -	- -	- -	4,156	- -	- -	4	742	4,902
Hospital Receipts	- -	- -	- -	549	- -	1,867	- -	- -	905	1,395	4,716
Lunatic Asylum Receipts	- -	13	70	335	12	3,912	482	2,402	1,737	854	9,817
Sale of Medical Stores	- -	- -	- -	34	169	3,247	- -	206	128	226	4,010
Income from Endowments	- -	- -	- -	- -	- -	24	- -	- -	- -	1,600	1,624
Contributions	- -	- -	- -	- -	- -	232	- -	- -	140	4,110	4,482
Miscellaneous	54	163	84	40	8	1,486	- -	229	793	937	3,794
Printing Receipts:											
Receipts of Government Printing Press, Calcutta	6,995	- -	- -	- -	1	560	- -	- -	- -	- -	7,556
Sale of Gazettes and other Publications	- -	414	74	512	114	4,796	1,873	11	2,094	1,195	11,083
Other Press Receipts	- -	- -	44	77	176	1,617	4,193	99	519	3,279	10,004
Rents	- -	- -	- -	- -	- -	- -	- -	- -	- -	186	186
Premium on sale of Shares in Bank of Bengal	49,500	- -	- -	- -	- -	- -	- -	- -	- -	- -	49,500
Miscellaneous	7,769	316	2,941	4,768	4,763	18,314	2,705	1,321	10,426	25,545	78,868
TOTAL RECEIPTS IN INDIA £.	103,675	3,454	4,540	7,743	6,413	130,908	16,258	12,618	34,007	49,117	368,733
Receipts in England, as in Home Accounts	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	42,292
TOTAL RECEIPTS £.	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	411,025

No. 30.—ACCOUNT of Miscellaneous Charges for the Year ended 31st March 1877.

MISCELLANEOUS CHARGES.	£.	£.	£.
Government of India—General and Political.			
Remittance of Treasure	1,436		
Discount on Supply Bills	2,414		
Special Commissions of Inquiry	5,950		
Rewards for Proficiency in Oriental Languages	721		
Donations for Charitable Purposes	671		
Rewards for Destruction of Wild Animals	17		
Cost of Books and Publications	456		
Rents, Rates, and Taxes	1,976		
Petty Construction and Repairs	283		
Miscellaneous and Unforeseen Charges	22,507		
		36,431	
Oudh.			
Remittance of Treasure	301		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	79		
Donations for Charitable Purposes	1,569		
Rewards for Destruction of Wild Animals	161		
Cost of Books and Publications	495		
Special Commissions of Inquiry	1,824		
Miscellaneous and Unforeseen Charges	678		
		5,107	
Central Provinces.			
Remittance of Treasure	295		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	82		
Donations for Charitable Purposes	371		
Rewards for Destruction of Wild Animals	1,884		
Charges on account of European Vagrants	7		
Rents, Rates, and Taxes	7		
Petty Provincial Establishments	6		
Miscellaneous and Unforeseen Charges	1,458		
		4,110	
British Burmah.			
Remittance of Treasure	1,541		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	36		
Rewards for Proficiency in Oriental Languages	23		
Donations for Charitable Purposes	171		
Rewards for Destruction of Wild Animals	502		
Cost of Books and Publications	62		
Charges on account of European Vagrants	5		
Rents, Rates, and Taxes	142		
Petty Construction and Repairs	29		
Petty Provincial Establishment	765		
Miscellaneous and Unforeseen Charges	983		
		4,259	
Assam.			
Allowance to Civil Servants out of Employ	14		
Rewards for Proficiency in Oriental Languages	50		
Remittance of Treasure	974		
Donations for Charitable Purposes	90		
Rewards for Destruction of Wild Animals	1,209		
Cost of Books and Publications	2		
Rents, Rates, and Taxes	82		
Petty Provincial Establishments	3,093		
Miscellaneous and Unforeseen Charges	964		
		6,478	
Bengal.			
Allowance to Civil Servants out of Employ	17		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	202		
Rewards for Proficiency in Oriental Languages, &c.	908		
Remittance of Treasure	3,868		
Special Commissions of Inquiry	1,653		
Donations for Charitable Purposes	6,713		
Carried forward £.	13,361	56,385	

No. 30.—Account of Miscellaneous Charges for the Year ended 31st March 1877—*continued.*

	£.	£.	£.
Brought forward	13,361	56,385	
MISCELLANEOUS CHARGES—*continued.*			
Bengal—*continued.*			
Rewards for Destruction of Wild Animals	2,601		
Cost of Books and Publications	447		
Charges on account of European Vagrants	159		
Petty Provincial Establishments	20		
Rents, Rates, and Taxes	14,542		
Miscellaneous and Unforeseen Charges	13,013		
		44,143	
North Western Provinces.			
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	67		
Remittance of Treasure	2,905		
Donations for Charitable Purposes	3,529		
Rewards for Destruction of Wild Animals	1,111		
Cost of Books and Publications	1,285		
Charges on account of European Vagrants	472		
Miscellaneous and Unforeseen Charges	4,093		
		13,462	
Punjab.			
Allowances to Civil Servants out of Employ	96		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	142		
Remittance of Treasure	2,235		
Victualling Forts	648		
Rewards for Proficiency in Oriental Languages	410		
Petty Provincial Establishments	421		
Donations for Charitable Purposes	241		
Rewards for Destruction of Wild Animals	684		
Cost of Books and Publications	311		
Charges on account of European Vagrants	117		
Miscellaneous and Unforeseen Charges	4,059		
		9,364	
Madras.			
Allowances to Civil Servants out of Employ	28		
Travelling Allowances to Covenanted and Uncovenanted Officers attending Examinations	13		
Rewards for Proficiency in Oriental Languages, &c.	280		
Remittance of Treasure	5,194		
Discount on Supply Bills	616		
Charges on account of European Vagrants	1,599		
Donations for Charitable Purposes	8,026		
Rewards for Destruction of Wild Animals	2,652		
Cost of Books and Publications	861		
Rents, Rates, and Taxes	5,377		
Petty Provincial Establishments	4,689		
Miscellaneous and Unforeseen Charges	6,430		
		35,765	
Bombay and Sindh.			
Allowances to Civil Servants out of Employ	2		
Travelling Allowances to Officers attending Examinations	155		
Rewards for Proficiency in Oriental Languages, &c.	927		
Special Commissions of Inquiry	575		
Discount on Supply Bills	129		
Remittance of Treasure	3,558		
Subscription to Reuter's Telegrams, &c.	720		
Donations for Charitable Purposes	1,958		
Rewards for Destruction of Wild Animals	1,140		
Charges on account of European Vagrants	734		
Cost of Books and Publications	471		
Rents, Rates, and Taxes	7,585		
Petty Provincial Establishments	180		
Ahmedabad Flood Charges	20,354		
Miscellaneous and Unforeseen Charges	7,141		
		45,629	
Total Miscellaneous Charges in India		£.	204,748
Charges in England.			
Payments as in Home Accounts			44,874
Total Miscellaneous Charges		£.	249,622

No. 31.—ACCOUNT of REFUNDS and DRAWBACKS for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Land Revenue	225	2,618	1,053	457	453	4,211	9,351	4,731	13,573	21,711	58,383
Forest	- -	944	55	- -	16	- -	312	80	26	343	1,776
Excise on Spirits and Drugs	19	16	32	43	23	389	53	174	4,423	900	6,072
Assessed Taxes	311	- -	- -	- -	- -	22	18	- -	22	- -	373
Stamps	280	1,038	1,915	460	150	12,326	4,568	1,611	7,110	6,102	35,560
TOTAL* £.	835	4,616	3,055	960	642	16,948	14,302	6,596	25,154	29,056	102,164
Customs	- -	- -	- -	14,378	- -	7,961	- -	93	3,310	36,143	61,885
Salt	- -	- -	26	237	- -	26,403	16	20	4	3,765	30,471
Opium	- -	- -	- -	- -	- -	32	- -	- -	- -	- -	32
Post Office	1,006	- -	- -	- -	- -	7	- -	- -	- -	- -	1,013
Law and Justice	467	1,302	2,367	7,026	2,050	12,610	3,498	3,546	6,228	3,703	42,797
Police	- -	219	122	243	12	51	56	- -	- -	28	731
Marine	- -	- -	- -	11	- -	262	- -	- -	297	- -	570
Education	- -	663	32	- -	- -	882	5	- -	2	143	1,727
Miscellaneous, including Military and Public Works	11,602	377	42	16	1,175	28,273	4,151	94	2,611	1,375	49,716
TOTAL £.	13,910	7,177	5,644	22,871	3,879	93,429	22,028	10,349	37,606	74,213	291,106

* For comparison with figures given in Account No. 5A, page 13.

No. 32.—ACCOUNT of CHARGES of ADMINISTRATION, for the Year ended 31st March 1877.

ADMINISTRATION.	£.	£.
INDIA—GENERAL AND POLITICAL.		
Salary of the Governor General	25,080	
Staff and Household Charges of the Governor General	12,911	
Durbar Fund	14,000	
Tour Expenses, viz.:		
Extra Allowances to Clerks and Servants when absent from Calcutta (£. 9,488)		
Travelling Allowances (£. 32,920)		
Commissariat Carriage and Supplies (£. 4,056)		
House Rent (£. 6,365)		
Dâk, Bullock Train, and Railway Train hire (£. 7,704)		
Miscellaneous (£. 21,255)		
	81,788	
Salaries of Members of the Supreme Council	45,562	
Legislative Council	23,266	
Secretariats:		
Financial Department (£. 21,567)		
Home Department (£. 16,477)		
Foreign Department (£. 22,312)		
Translator's Department (£. 559)		
Military Department (£. 28,303)		
Public Works Department (£. 33,597)		
Revenue Department (£. 23,026)		
	145,841	
Consulting Naval Officer	4,527	
Commissioners	4,214	
Comptroller General's Department	27,982	
Public Works Office of Account and Audit	13,498	
Paper Currency Office	8,698	
Money Order Office	3,247	
Allowance to Bank of Bengal for Management of the Public Debt and Government Account in the Bank	17,651	
Reserve Treasury	376	
Rents, Rates, and Taxes	4,428	
		433,069
OUDH.		
Chief Commissioner at Lucknow: Salary and Allowances	6,465	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	11,163	
Tour Expenses	602	
Commissioners: Salaries, Establishment and Contingent Charges	19,541	
		37,771
CENTRAL PROVINCES.		
Chief Commissioner at Nagpore: Salary and Allowances	5,400	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	7,949	
Tour Charges	1,354	
Commissioners: Salaries, Establishment and Contingent Charges	18,768	
Office of Account: Salaries, Establishment and Contingent Charges	6,504	
Paper Currency Office	623	
Rents, Rates, and Taxes	43	
		40,641
BRITISH BURMAH.		
Chief Commissioner at Rangoon: Salary and Allowances	5,400	
Secretary to the Chief Commissioner: Salary, Establishment and Contingent Charges	8,597	
Tour Expenses	513	
Commissioners: Salaries, Establishment and Contingent Charges	15,201	
Office of Account: Salary, Establishment and Contingent Charges	7,245	
Rents, Rates, and Taxes	108	
Petty Construction and Repairs	197	
		37,261
ASSAM.		
Chief Commissioner at Shillong: Salary and Allowances	5,000	
Tour Charges	280	
Secretaries to the Chief Commissioner: Salaries, Establishment and Contingencies	8,300	
Office of Account: Salaries, Establishment and Contingencies	4,390	
Petty Construction and Repairs	2	
		17,972
BENGAL.		
Salary of the Lieutenant Governor	9,611	
Staff and Household of the Lieutenant Governor	2,876	
Tour Charges	7,295	
Legislative Council	2,952	
Secretaries to Government: Salaries, Establishment and Contingencies	35,600	
Board of Revenue: Salaries, Establishment and Contingencies	25,724	
Carried forward £.	84,058	566,714

No. 32.—Account of Charges of Administration, for the Year ended 31 March 1877—*continued.*

	£.	£.
Brought forward - - -	84,058	566,714
ADMINISTRATION—*continued.*		
BENGAL—*continued.*		
Commissioners: Salaries, Establishment and Contingencies - - - - - -	46,137	
Accountant General: Salaries, Establishment and Contingencies - - - - -	26,404	
Allowance to Bank of Bengal for conducting the Business of the Presidency Savings Bank	1,380	
Rents, Rates, and Taxes - - - - - - - - - - - - -	540	
Petty Construction and Repairs - - - - - - - - - - - -	47	
		158,566
NORTH WESTERN PROVINCES.		
Salary of the Lieutenant Governor - - - - - - - - - - -	8,458	
Staff and Household of the Lieutenant Governor - - - - - - - - -	2,079	
Tour Charges - - - - - - - - - - - - - -	8,177	
Secretaries to Government: Salaries, Establishment and Contingent Charges - -	18,411	
Board of Revenue: Salaries, Establishment and Contingent Charges - - - -	22,105	
Commissioners: Salaries, Establishment and Contingent Charges - - - -	35,783	
Accountant General: Salaries, Establishment and Contingent Charges - - - -	20,890	
Paper Currency Office - - - - - - - - - - - - -	1,711	
Translator's Department - - - - - - - - - - - - -	832	
		118,446
PUNJAB.		
Salary of the Lieutenant Governor - - - - - - - - - - -	9,600	
Staff and Household of the Lieutenant Governor - - - - - - - - -	2,045	
Tour Charges - - - - - - - - - - - - - -	6,434	
Civil Secretaries to Government: Salaries, Establishment and Contingent Charges -	13,406	
Military Secretary to Government: Salaries, Establishment and Contingent Charges -	3,587	
Financial Commissioner: Salary, Establishment and Contingent Charges - - -	12,185	
Commissioners: Salaries, Establishment and Contingent Charges - - - -	54,014	
Accountant General: Salaries, Establishment and Contingent Charges - - - -	12,179	
Paper Currency Office - - - - - - - - - - - - -	1,018	
Rents, Rates, and Taxes - - - - - - - - - - - - -	78	
		114,546
MADRAS.		
Salary of the Governor - - - - - - - - - - - - -	12,800	
Staff and Household of the Governor - - - - - - - - - - -	13,197	
Tour Charges - - - - - - - - - - - - - -	355	
Salaries of Members of the Executive Council - - - - - - - - -	12,437	
Legislative Council - - - - - - - - - - - - - -	1,489	
Civil Secretaries to Government: Salaries, Establishment and Contingencies - -	27,854	
Military Secretary: Salaries, Establishment and Contingencies - - - - -	6,521	
Board of Revenue: Salaries, Establishment and Contingencies - - - - -	26,303	
Accountant General: Salaries, Establishment and Contingencies - - - - -	20,394	
Paper Currency Office - - - - - - - - - - - - -	2,987	
Money Order Office - - - - - - - - - - - - - -	497	
Allowance to Bank of Madras for Management of the Public Debt, Government Account in the Bank, and Presidency Savings Bank - - - - - - - - -	5,775	
		130,609
BOMBAY.		
Salary of the Governor - - - - - - - - - - - - -	12,826	
Staff and Household of the Governor - - - - - - - - - - -	8,425	
Expenditure from Contract Allowance for the Governor's Tour and Household Expenses	9,096	
Tour Charges - - - - - - - - - - - - - -	1,804	
Commissioner in Sindh: Salaries, Establishment and Contingencies - - - -	11,278	
Salaries of Members of the Executive Council - - - - - - - - -	12,425	
Civil Secretaries to Government: Salaries, Establishment and Contingencies - -	31,129	
Military Secretary: Salaries, Establishment and Contingencies - - - - -	7,821	
Commissioners: Salaries, Establishment and Contingencies - - - - -	16,853	
Accountant General: Salaries, Establishment and Contingencies - - - - -	27,129	
Paper Currency Office - - - - - - - - - - - - -	7,523	
Money Order Office - - - - - - - - - - - - - -	944	
Allowance to New Bank, Bombay, Limited, for Management of the Public Debt, Government Account in the Bank, and Presidency Savings Bank - - - -	13,527	
Rents, Rates, and Taxes - - - - - - - - - - - - -	331	
Public Works, Office of Account and Audit - - - - - - - - -	91	
		161,202
TOTAL in INDIA - - - £.		1,250,083
CHARGES IN ENGLAND.		
Stores for India:	£.	
For Bengal - - - - - - - - - - - -	243	
For Madras - - - - - - - - - - - -	20	
For Bombay - - - - - - - - - - - -	326	
	589	
Other Charges, as in Home Accounts - - - - - - - - - -	223,423	
		224,012
TOTAL ADMINISTRATION CHARGES - - - £.		1,474,095

No. 33.—ACCOUNT of CHARGES of MINOR DEPARTMENTS, for the Year ended 31st March 1877.

MINOR DEPARTMENTS.	£.	£.
INDIA—GENERAL AND POLITICAL.		
Surveyor General's Department:		
Superintending Officers	5,438	
Office Establishment and Drawing Branch	5,389	
Lithographic Establishment	3,233	
Photographic Establishment	2,045	
Engraving Establishment	5,690	
Miscellaneous Contingent Charges	5,755	
		27,550
Mathematical Instrument Factory (including Cost of Instruments purchased in India)		4,659
Great Trigonometrical Survey:		
Superintending Officers	19,913	
Office Establishment at Head Quarters	6,986	
Pay of Field Establishment	20,080	
General Charges of the Survey	14,750	
		61,729
Topographical Survey:		
Superintending Officers	13,026	
Surveyors and Establishment	18,660	
General Charges of the Survey	10,905	
		42,591
Geological Survey:		
Superintending Officers	16,967	
Establishment	791	
General Charges (including Maintenance of Library and Museum and Publication of Memoirs, &c.)	3,367	
		21,125
Indian Museum (Calcutta)		5,680
Meteorological Department		3,576
Board of Examiners		3,291
Archæological Department		4,466
Observatory		627
Director of Statistics (including Establishment for Vital Statistics)		657
Government Bull and Stallion Charges		227
Public Exhibitions and Fairs		517
Rents, Rates, and Taxes		282
		176,977
OUDH.		
Meteorological Department	55	
Emigration	6	
Gazetteer and Statistical Memoirs	193	
		254
CENTRAL PROVINCES.		
Provincial Museums	137	
Meteorological Department	443	
Model Farm	1,054	
Donation to Scientific Societies	120	
Bull and Stallion Charges	56	
Tea Nurseries and Plantations	6	
Public Exhibitions and Fairs	50	
Botanical and other Public Gardens	280	
Provincial Statistics	1,484	
Miscellaneous	84	
		3,719
BRITISH BURMAH.		
Model Farm	31	
Donations to Gardens and Museums	175	
Meteorological Department	94	
Emigration	578	
Chinchona Plantations	544	
Veterinary Class	263	
Donation to Scientific Societies	120	
Bull and Stallion Charges	155	
Exploration of Coal	7	
Public Exhibitions and Fairs	326	
Miscellaneous	763	
		3,056
ASSAM.		
Model Farm	738	
Meteorological Department	189	
Statistical Department	10	
Inland Labour Transport	1,290	
Census Charges	12	
Public Exhibitions and Fairs	170	
Exploration of Coal	62	
Botanical and other Public Gardens	12	
Rents, Rates, and Taxes	22	
Petty Construction and Repairs	19	
		2,524
Carried forward £.		186,530

MINOR DEPARTMENTS—*continued.*	£.	£.
Brought forward		186,530
BENGAL.		
Meteorological Department	930	
Emigration	2,999	
Examination	105	
Statistical Department	3,806	
Chinchona Plantations	8,862	
Donation to Scientific Societies, &c.	984	
Public Exhibitions and Fairs	121	
Census	56	
Archæological Department	620	
Gazetteer and Statistical Memoirs	747	
Central and other Museums	1,134	
Model Farm	1,774	
Botanical and other Public Gardens	12,818	
Miscellaneous	1,626	
		36,582
NORTH WESTERN PROVINCES.		
Botanical and other Public Gardens	3,696	
Meteorological Department	1,024	
Archæological Department	129	
Public Exhibitions and Fairs	19	
Emigration	22	
Tea Nurseries and Plantations	5	
Census	3	
Gazetteer and Statistical Memoirs	1,410	
Model Farms	1,778	
Bull and Stallion Charges	114	
Miscellaneous	100	
		8,300
PUNJAB.		
Public Exhibitions and Fairs	2,143	
Meteorological Department	788	
Donation to Scientific Societies	540	
Bull and Stallion Charges	3,449	
Model Farm	862	
Repairs of Monuments of Antiquity	19	
Miscellaneous	51	
		7,852
MADRAS.		
Meteorological Department	979	
Examinations of Officers of the Covenanted Civil Service and of Candidates for admission to the Uncovenanted Civil Service	4,688	
Chinchona Plantations	7,088	
Astronomical Observatory	1,888	
Census Charges	2	
Donation to Agricultural and Scientific Societies	352	
Provincial Museums	1,498	
Emigration	1,139	
Gazetteer and Statistical Memoirs	552	
Model Farms	4,982	
Botanical and other Public Gardens	1,732	
Provincial Statistics	1,156	
Rents, Rates, and Taxes	50	
Petty Construction and Repairs	1,020	
		27,126
BOMBAY.		
Botanical and other Public Gardens	1,579	
Meteorological Department	1,417	
Archæological Department	832	
Cotton Department	1,871	
Chinchona Plantations	72	
Observatories	1,361	
Experimental Factories	635	
Examinations	68	
Donation to Scientific Societies, &c.	360	
Bull and Stallion Charges	3,483	
Gazetteer and Statistical Memoirs	1,523	
Statistical Department	229	
Repairs of Monuments of Antiquity	866	
Model Farms	1,350	
Victoria and Albert Museum	330	
Other Items	159	
		16,135
TOTAL CHARGES in INDIA £.		282,525
CHARGES IN ENGLAND.		
Stores for India:		
For Bengal	11,952	
For Madras	80	
For Bombay	44	
	12,076	
Other Charges, as in Home Accounts	25,537	
		37,613
TOTAL MINOR DEPARTMENTS £.		320,138

No. 34.—ACCOUNT of CHARGES of the ECCLESIASTICAL DEPARTMENT, for the Year ended 31st March 1877.

	India, General and Political.	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
Church of England:	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stipend of the Bishop	2,572	- -	- -	- -	- -	- -	- -	- -	4,438	1,836	8,846
Pay of Chaplains (including allowance to the Archdeacon and the Registrar and to Missionaries for occasional service)	3,574	3,501	2,330	2,378	1,340	14,310	14,928	15,989	28,566	16,766	103,682
Establishments	246	195	176	379	111	2,736	981	1,060	2,750	1,700	10,334
Church of Scotland:*											
Pay of Chaplains and Registrars	- -	- -	- -	120	- -	1,623	1,140	1,000	3,511	2,406	9,800
Church Establishments	- -	- -	- -	- -	- -	300	65	29	282	152	828
Allowances to Bishops and Priests of the Church of Rome*	24	- -	- -	360	- -	627	550	- -	- -	1,892	3,453
Contingent Charges (including Travelling Allowances, House Rent, petty Construction and Repairs, &c.)	1,526	535	599	598	250	2,972	2,155	2,229	5,253	4,049	20,166
Charges for Cemeteries	27	136	184	190	51	869	448	617	704	791	4,017
TOTAL ECCLESIASTICAL CHARGES IN INDIA* £.	7,969	4,367	3,289	4,025	1,752	23,437	20,267	20,924	45,504	29,592	161,126
CHARGES IN ENGLAND:				86,030							
Passage and Outfit of Bishops and Chaplains on appointment	- -	- -	- -	1,500	- -	- -	- -	- -	300	350	2,450
Stores for India	- -	- -	- -	132	- -	- -	- -	- -	- -	158	290
TOTAL ECCLESIASTICAL CHARGES* £.				87,662	- -	- -	- -	- -	45,804	30,400	163,866

* Exclusive of certain payments to Roman Catholic Priests and Presbyterian Chaplains attached to Regiments. (*See* Account 44, page 96).

No. 35.—ACCOUNT of CHARGES of the MEDICAL DEPARTMENT, for the Year ended 31st March 1877.

Medical Establishment	1,557	10,996	14,145	8,783	7,279	40,493	32,677	28,467	34,540	26,950	205,887
Vaccine Establishment	143	754	3,298	868	118	11,094	10,986	6,371	2,609	* 13,361	49,602
Medical Colleges and Schools	- -	- -	1,274	- -	- -	24,588	1,123	6,150	3,861	4,329	41,325
Government Hospitals and Dispensaries	2,878	3,513	8,164	8,737	1,424	63,193	17,339	9,660	32,606	51,214	198,728
Lunatic Asylum	- -	1,274	2,088	1,490	660	17,713	4,401	3,233	7,934	9,149	47,942
Sanitary Commissioner	8,360	1,488	2,722	566	- -	3,008	3,510	3,287	† 4,780	- -	27,721
Chemical Examiner's Department	- -	- -	- -	- -	- -	243	317	272	1,155	1,509	3,496
Grants for Medical Purposes	157	- -	128	- -	58	10,790	128	- -	161	10,764	22,186
TOTAL MEDICAL CHARGES £.	13,095	18,025	31,819	20,444	9,539	171,122	70,481	57,440	87,646	117,276	596,887

* Includes charges for Sanitation.

† Of this, 1,933 *l.* is for the Health Officer's Department.

No. 36.—ACCOUNT of CHARGES for STATIONERY and PRINTING for the Year ended 31st March 1877.

STATIONERY AND PRINTING.

INDIA—GENERAL AND POLITICAL.

Printing Establishment and Charges:

Government Central Press Establishment:

	£.
Superintending Officers	1,245
Establishment	32,269
Official Postage	1,648
Purchase of Materials and Stock	1,868
House-rent	1,755
Contingencies	4,741
	43,526

Secretariat Presses:

	£.
Foreign Department	4,000
Home Department	3,006
Military Department	5,403
Public Works Department	3,611
	16,020
Works done at Contract Rates	384
	59,930
Deduct,—Value of Work done for the Indo-European Telegraph Department	30
	59,900

OUDH.

Printing Establishment and Charges:

Establishment	4,495	Official Postage	110
Work done at Contract Rates	679	Contingencies	1,426
Purchase of Materials and Stock	1,023		7,733

CENTRAL PROVINCES.

Printing Establishment and Charges:

Establishment	2,233	Work done at Contract Rates	1,395
Official Postage	307	Contingencies	420
Purchase of Materials and Stock	20		4,375

BRITISH BURMAH.

Printing Establishment and Charges:

Establishment	4,366	Work done at Contract Rates	9,106
Purchase of Materials and Stock	46	Contingencies	193
			13,711

ASSAM.

Printing Establishment and Charges:

Establishment	1,682	Work done at Contract Rates	9
Purchase of Materials and Stock	64	Contingencies	89
Official Postage	38		1,882

BENGAL.

Stationery Office at the Presidency			8,692
Purchase of Stationery			8,028
Printing Establishment and Charges:			
Superintending Officers	720	Work done at Contract Rates	3,615
Establishment	14,233		
Purchase of Materials and Stock	676	Government Publications	7,028
Contingencies	3,252		29,524
			46,244

NORTH-WESTERN PROVINCES.

Printing Establishment and Charges:

Superintending Officers	2,515	Official Postage	1,329
Establishment	11,406	Contingencies	1,037
Purchase of Materials and Stock	11,789	Work done at Contract Rates	569
			28,645

PUNJAB.

Printing Establishment and Charges:

Superintending Officers	480	Official Postage	47
Establishment	2,643	Contingencies	1,403
Purchase of Materials and Stock	2,783	Work done at Contract Rates	11,075
			18,431

MADRAS.

Stationery Office at the Presidency			2,130
Purchase of Stationery			10,642
Printing Establishment and Charges:			
Superintending Officers	1,356	Official Postage	1,570
Establishment	16,935	Contingencies	1,083
Purchase of Materials and Stock	5,658	Work done at Contract Rates	907
			27,509
			40,281

BOMBAY.

Stationery Office at the Presidency			1,709
Purchase of Stationery			2,296
Printing Establishment and Charges:			
Superintending Officers	1,661	Contingencies	4,854
Establishment	16,912	Work done at Contract Rates	365
Purchase of Materials and Stock	1,153		24,945
			28,950
		TOTAL IN INDIA	£. 250,152

IN ENGLAND.

Stores for India: For Bengal		118,662
For Madras		31,551
For Bombay		34,926
		185,139
Other payments, as in Home Accounts		8,485
		193,624
	TOTAL STATIONERY AND PRINTING	£. 443,776

No. 37.—ACCOUNT of CHARGES of POLITICAL AGENCIES and other Foreign Services, for the Year ended 31st March 1877.

POLITICAL AGENCIES.	£.	£.	£.
INDIA—GENERAL AND POLITICAL.			
Residents and Political Agents, &c., at Foreign Courts: Salaries	81,566		
Establishments	23,922		
Mhairwarrah Battalion	11,175		
Contingent Charges	20,913		
Durbar Presents and Allowances to Vakeels, &c.	17,188		
Special Political Charges	4,000		
Entertainment of Envoys and Chiefs	459		
Imperial Assemblage at Delhi on 1st January 1877	56,090		
Public rejoicings and local Durbars, 1st January 1877	239		
Arms, &c., supplied to Kerowlee and Cashmere	19,576		
Miscellaneous	10,392		
		245,520	
OUDH.			
Imperial Assemblage at Delhi, 1st January 1877	2,625		
		2,625	
CENTRAL PROVINCES.			
Imperial Assemblage at Delhi, 1st January 1877	2,500		
Public rejoicings and local Durbars, 1st January 1877	1,497		
Miscellaneous	396		
		4,393	
BRITISH BURMAH.			
Political Agents: Salaries	5,803		
Establishments and Charges	3,599		
State Prisoners	2,694		
Expedition to Western China	6,515		
Yunan Mission	2,100		
Karenese Expedition	1,284		
Imperial Assemblage at Delhi, 1st January 1877	422		
Public rejoicings and local Durbars, 1st January 1877	1,147		
Miscellaneous	2,574		
Petty Construction and Repairs	172		
		26,310	
ASSAM.			
Political Establishments and Contingent Charges	299		
Durbar Presents	392		
Imperial Assemblage at Delhi, 1st January 1877	1,184		
Public rejoicings and local Durbars, 1st January 1877	375		
Miscellaneous	728		
Petty Construction and Repairs	25		
		3,003	
BENGAL.			
Political: Establishments and Contingent Charges	438		
Durbar Presents and Allowances to Vakeels, Natives of Rank, &c.	355		
Imperial Assemblage at Delhi, 1st January 1877	5,466		
Public Rejoicings and Local Durbars, 1st January 1877	4,144		
Miscellaneous	418		
Petty Construction and Repairs	73		
		10,894	
Carried forward £.		292,745	—

No. 37.—ACCOUNT of Charges of Political Agencies and other Foreign Services for the Year ended 31st March 1877—*continued.*

POLITICAL AGENCIES—*continued.*	£.	£.	£.
Brought forward		292,745	—
NORTH-WESTERN PROVINCES.			
Establishment and Contingent Charges	392		
State Prisoners	2,908		
Imperial Assemblage at Delhi, 1st January 1877	5,350		
Sundry Items	722		
		9,372	
PUNJAB.			
Salaries of Political Agents, &c.	5,248		
Establishments and Charges	3,752		
Payments for Guarding Hill Passes	2,703		
Durbar Presents	1,892		
Entertainment of Envoys and Chiefs	4,313		
Mission to Khelat	11,578		
Allowance to Cabul Refugees	2,075		
Yarkand Expedition:	£.		
Salaries	199		
Establishment and Contingent Charges	26		
Reception of Envoy	655		
	880		
Imperial Assemblage at Delhi, 1st January 1877	15,609		
Public Rejoicings and Local Durbars, 1st January 1877	2,160		
Sundry Items	17,880		
Rents, Rates, and Taxes	55		
		68,145	
MADRAS.			
Residents and Agents at Foreign Courts: Salaries	5,160		
Establishments and Contingent Charges	4,843		
State Prisoners	530		
Imperial Assemblage at Delhi, 1st January 1877	16,508		
Public Rejoicings and Local Durbars, 1st January 1877	3,652		
		30,693	
BOMBAY.			
Residents and Agents at Foreign Courts: Salaries	32,264		
Establishments and Contingent Charges	33,836		
Durbar Presents	3,484		
Travelling Allowances	4,987		
Imperial Assemblage at Delhi, 1st January 1877	5,225		
Public Rejoicings and Local Durbars, 1st January 1877	3,822		
Sundry Items	5,756		
Rents, Rates, and Taxes	215		
		89,589	
TOTAL IN INDIA			£. 490,544
CHARGES IN ENGLAND.	£.	£.	
Stores for India:			
For Bengal	249		
For Bombay	145		
		394	
Other Payments as in Home Accounts		14,290	
			14,684
TOTAL POLITICAL AGENCIES			£. 505,228

No. 38.—ACCOUNT of Allowances and Assignments under Treaties and Engagements for the Year ended 31st March 1877.

ALLOWANCES AND ASSIGNMENTS UNDER TREATIES AND ENGAGEMENTS.	£.	£.
India—General and Political.		
Pension of Wajid Ali Shah, ex-King of Oudh	114,000	
Portion of Pension of Maharaja Dhulip Singh, paid in India	1,200	
Pension granted to Nawab Ikbal-ud-dowlah, a member of the late Royal Family of Oudh, for life, for services to the British Government	3,000	
Pensions to the Family of the ex-Rajah of Coorg	464	
Compensation to Holkar for one-third share of Revenue of Pergunnah Kesha Roy Patan, which was made over to the Boondee State in 1818	2,948	
Compensation to Maharaja of Kishengurh for loss of transit duties on Rajputana Railway	1,333	
Pagoda and Mosque Allowances in Coorg	4,074	
Pensions exceeding 5,000 rupees per annum, but not exceeding 20,000 rupees per annum	10,627	
Pensions not exceeding 5,000 rupees per annum	18,510	
Miscellaneous	568	
Total India—General and Political	£.	156,724
Oudh.		
Territorial and Political Pensions.		
Nawab Sultan Begum, for life, allowance of former Government continued	900	
Mohsamood Dowlah Nawab Bahadoor, for life, allowance of former Government continued	1,800	
Political Pensions not exceeding 20,000 rupees per annum	25,522	
Pensions not exceeding 5,000 rupees per annum	38,345	
Miscellaneous	3,918	
Total Oudh	£.	70,485
Central Provinces.		
Sustanik Gond Raja, for life, allowance of late Ruler continued	10,683	
Janoojee Rao Bhonsla Raja Bahadoor, and the Widows of the late Ruler — Members of the Bhonsla family: the pensions are for life.	11,060	
Durya Baee Sahiba — Members of the Bhonsla family: the pensions are for life.	2,819	
Trimbukjee Nana Aeeher Rao — Members of the Bhonsla family: the pensions are for life.	1,000	
Ishwant Rao Goojur — Members of the Bhonsla family: the pensions are for life.	3,571	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	5,171	
Pensions not exceeding 5,000 rupees per annum	25,506	
Total Central Provinces	£.	59,810
Assam.		
Pensions not exceeding 20,000 rupees per annum	3,033	
Compensations	114	
Miscellaneous	1,550	
Total Assam	£.	4,697
Bengal.		
Stipends and Allowances of the Nizamut.	£.	
His Highness the Nawab Nazim's Personal Allowance	73,255	
Munnee and Bahoo Begum's Establishments	1,189	
Syed Azim Ali Khan	2,842	
Rais-ul-nissa Begum (Widow of Humayoonjah)	9,982	
Nawab Shamsh-i-Jehan Begum (Consort of Fareedoonjah)	4,480	
Nawab Mulkzumaneeah Begum (Second Wife of Fareedoonjah)	4,480	
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	4,376	
Pensions not exceeding 5,000 rupees per annum	14,504	
Balance of Sicca Rupees, 16 lakhs, transferred to the Nizamut Stipend Fund	55,559	
		170,667
Other Pensions, &c.		
Koer Moheput Sing, Son of the late Bhoop Sing	1,700	
Unno-chutter charges paid in Cuttack	660	
Compensation to the Bhooteeahs for the resumption of the Dooars in Assam	5,900	
		8,260
Syed Mahammad Mendee, Member of the Purneah family, for life		1,254
Sett Kissenchund, head of the family of the late Juggut Sett, for life		960
Syed Ahmad Ali, son of the late Nawab Tahar Jung of the Chitpoor family	790	
Syed Ashgar Ali, son of the late Nawab Tahar Jung of the Chitpoor family	867	
		1,657
Carried forward	£.	182,798 291,716

No. 38.—Account of Allowances and Assignments, &c.—*continued.*

	£.	£.	£.
Brought forward - - -	- -	182,798	291,716
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*			
BENGAL—*continued.*			
Other Pensions, &c.—continued.			
Raja of Sikhim - - - - - - - - - - - -	- -	1,200	
Raja of Khoordah - - - - - - - - - - - -	- -	2,560	
Pensions not exceeding 5,000 rupees per annum - - - - -	- -	10,795	
Salt.			
Compensation payable under Convention with the French Government in lieu of Salt formerly supplied to them - - - - - - - -	44,600		
Sayer.			
Compensations for sundry duties abolished - - - - - -	3,730		
Miscellaneous - - - - - - - - - - - -	682		
		49,012	
TOTAL BENGAL - - - £.			246,365
NORTH WESTERN PROVINCES.			
Territorial and Political Pensions.			
Ishreepersad Narain Singh, Maharaja of Benares, under treaty with ancestors of Maharaja, dated 27th October 1794 - - - - - -	10,000		
Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum	7,051		
Raja Beer Bhuder Singh, of the family of the Raja of Benares, for life -	1,800		
Pensions granted on the resumption of Maafee Tenures under 5,000 rupees per annum - - - - - - - - - - - - -	3,166		
Political Pensions not exceeding 5,000 rupees per annum - - - -	16,229		
Family of the ex-Rajah of Coorg - - - - - - - - -	1,085		
		39,331	
Pensions and Charitable Allowances.			
Charitable Pensions exceeding 5,000 rupees, but not exceeding 20,000 rupees per annum - - - - - - - - - - - - -	1,805		
Pensions and Charitable Allowances not exceeding 5,000 rupees per annum	5,294		
		7,099	
Sayer Compensation.			
Raja Mahendra Singh, granted in perpetuity, 21st August 1840 - -	2,410		
Miscellaneous Compensations not exceeding 5,000 rupees per annum - -	604		
		3,014	
TOTAL NORTH WESTERN PROVINCES - - - £.			49,444
PUNJAB.			
Territorial and Political Pensions.			
Mahomed Akram Khan, Nawab of Umb - - - - - - -	650		
Raja Ali Bahadoor, Son of Raja Fyztullub Khan - - - - - -	1,000		
Raja Jeswant Singh - - - - - - - - - - - -	786		
Agha Saheb, formerly called Mohun Loll, Sir Alexander Burnes' Moonshee, for good service (in addition to 384 *l.* paid in Calcutta) - - -	600		
Yar Mahomed Khan, for life - - - - - - - - - -	600		
Sirdar Sooltan Secunder, for life - - - - - - - - -	600		
Mirza Ellahee Bux, hereditary, for good service in 1857 - - - -	955		
Nawab Shah Newaz Khan, Nawab of Tonk - - - - - -	2,292		
Sirdarni Dhurm Koonwar, Widow of a Member of a Chief in Cis-Sutlej States - - - - - - - - - - - - - -	1,000		
Rani Maidnoo - - - - - - - - - - - - -	729		
Pensions not exceeding 5,000 rupees per annum granted on the resumption of Maafee Tenures - - - - - - - - - - - -	21,785		
Political Pensions not exceeding 5,000 rupees per annum - - - -	21,593		
		52,590	
Carried forward - - - £.		52,590	587,525

No. 38.—Account of Allowances and Assignments, &c.—*continued.*

		£.	£.
Brought forward - - -		52,590	587,525
ALLOWANCES AND ASSIGNMENTS, &c.—*continued.*			
PUNJAB—*continued.*	£.		
Pensions and Charitable Allowances.			
Charitable Allowances not exceeding 5,000 rupees per annum - - -	22,702		
		22,702	
Sayer Compensation.			
Allowances to Rajas and others, in lieu of Customs, Transit Duties, &c., abolished - - - - - - - - - - - - -	3,207		
Commutation of Pensions - - - - - - - - - - -	800		
		4,007	
TOTAL PUNJAB - - - £.			79,299
MADRAS.			
Allowances to the Relatives, Servants, &c. of His Highness the late Raja of Tanjore, including Commutation of Pensions, &c. - - -	28,921		
Allowances to the Family of the late Raja Pertab Singh - - - -	1,858		
		30,779	
Allowance to His Highness Zahawood Dowlah Bahadoor, Prince of Arcot - -	- -	6,971	
Stipends to the Family of the late Nawab of Masulipatam - - -	- -	3,156	
Stipends and Extra Allowances to the Families of the late Hyder Ally Khan and Tippoo Sultan, exclusive of payments made in Bengal - -	- -	2,661	
Pagoda and Mosque Allowances, and Compensations in lieu of resumed Lands, Offices, and Privileges, including Salt Compensations - -	96,443		
Pensions and Charitable Allowances - - - - - - - -	6,171		
Allowances to Zemindars, Jageerdars, Enamdars, &c. - - - - -	28,933		
		131,547	
Pensions, &c. to the Families and Dependents of the late Nawabs of the Carnatic - - - - - - - - - - - - - -	48,565		
Stipends, &c. to the family of the late Prince Azim Jah Bahadoor - -	7,808		
Commutation of Pensions - - - - - - - - - - -	1,406		
		57,779	
Stipends to the Family and Dependents of the late Nawab of Kurnal -	- -	6,911	
Miscellaneous - - - - - - - - - - - - -	- -	1,172	
TOTAL MADRAS - - - £.			240,976
BOMBAY.			
Pensions to the Family and Dependents of the late Nawab of Surat, being the sum assigned by the East India Company for the support of the Daughters of Meer Jaffir Ali		10,000	
Pertab Rao Goojur - - - - - - - - - - - - - -		1,200	
Various Pensions and Allowances, exceeding 5,000 rupees, but not exceeding 20,000 rupees, per annum - - - - - - - - - - - - - -		14,693	
Pensions not exceeding 5,000 rupees per annum, including Commutations - - -		41,494	
Enamdars and Surrunjamdars - - - - - - - - - - -		465,735	
Sayer and Miscellaneous Compensations - - - - - - - - -		12,586	
Sultan Fudil Mahsin of Lahej, for loss of Transit Dues, and other considerations - -		1,412	
Allowances, &c. to the ex-Ameers of Sindh, and others - - - - - - - -		19,420	
Commutation of fractional parts of Enams - - - - - - - - -		1,280	
Kristna Rao Wittul - - - - - - - - - - - -		2,202	
Dewasthan* and Wurshasun† Allowances - - - - - - - - -		172,718	
Redemption of Huckdars' Bonds, &c. - - - - - - - - - -		936	
TOTAL BOMBAY - - - £.			743,676
TOTAL in INDIA - - - £.			1,651,476
CHARGES IN ENGLAND.			
Portion of Pension of His Highness Maharaja Dhulip Singh - - - - - - - - -			21,067
TOTAL ALLOWANCES and ASSIGNMENTS out of the REVENUES, &c. - - - £.			1,672,543

* Compensation for temple lands resumed.
† Compensation for miscellaneous lands resumed.

No. 39.—ACCOUNT of Civil Furlough and Absentee Allowances for the Year ended 31st March 1877.

	£.
In India:	
Bengal	560
Punjab	90
Bombay	128
	778
In England:	
As in Home Accounts	235,212
Total Civil Furlough and Absentee Allowances £.	235,990

No. 40.—ACCOUNT of Famine Relief for the Year ended 31st March 1877.

	Bengal.	Madras.	Bombay.	Total.
Direct Charges to Revenue.	£.	£.	£.	£.
Salaries, Establishments, and Office Contingencies	—8,040	13,959	—	
Compensation to Railway Companies	5	—	—	
Storage, including Buildings and Repairs	123	—	—	
Charitable Relief	—	110,194	2,858	
Relief Works:				
Imperial	—	333,349	232,921	
Grant in aid of Provincial and Local Relief Works	48,502	679,495	—	
Purchase of Grain:				
Purchase	214	620,889	—	
Transport of Grain:				
Railway Carriage	—	57,712	—	
Inland Carriage	9,515			
Reserve Carriage:				
Maintenance	20	—	—	
Miscellaneous	98,089	7,726	1,140	
North Western Provinces Famine	24,858	—	—	
	173,286	—	—	
Deduct,—Value of Famine Steamers made over to the Marine Department	81,551	—	—	
	91,735	1,823,324	236,919	
Receipts.				
Sale Proceeds of Grain:				
Rice and other Grains	199	—	—	
Sale Proceeds of Transport Stock	—2	—	—	
Miscellaneous	5,998	—	—	
Interest on Loans and Advances	856	—	—	
	7,051	—	—	
Net Famine Charges in India	84,684	1,823,324	236,919	2,144,927
Charges in England.				
Stores for India:—Tools for use on Famine Relief Works in Madras	—	504	—	504
Total Famine Relief £.	84,684	1,823,828	236,919	2,145,431

No. 41.—ACCOUNT of PROVINCIAL SERVICES for the Year ended 31st March 1877.

	RECEIPTS.				TOTAL.	CHARGES.			Adjusting Payments to Provincial Governments (Provincial Surpluses).	Adjusting Receipts from Provincial Governments (Provincial Deficits.)
	Opening Balance.	Allotments from Imperial Revenues.	Income.	Debt.		Charges.	Debt.	Closing Balance.	Increase of Balance.	Decrease of Balance.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
India	—	42,446	3,846	—	46,292	46,292	—	—	—	—
Oudh	30,353	218,300	22,875	11,071	282,599	229,295	10,271	43,033	12,680	—
Central Provinces	33,747	277,000	98,295	8,439	417,481	336,659	2,844	77,978	44,231	—
British Burmah	6,495	299,885	60,189	4,438	371,007	357,026	1,860	12,121	5,626	—
Assam	2,694	166,979	9,564	5,196	184,433	167,939	4,797	11,697	9,003	—
Bengal	50,118	1,111,157	251,294	29,072	1,441,641	1,393,645	19,150	28,846	—	21,272
North Western Provinces	—	654,600	140,756	20,223	815,579	757,866	11764	45,949	45,949	—
Punjab	338	548,295	86,948	8,104	643,685	630,496	—	13,189	12,851	—
Madras	*—23,386*	834,759	115,573	55,068	982,014	934,311	47,703	—	23,386	—
Bombay	138,296	981,475	110,816	30,396	1,260,983	1,243,640	17,343	—	—	138,296
TOTAL £.	238,655	5,134,896	900,156	172,007	6,445,714	6,097,169	115,732	232,813	153,726	159,568

No. 42.—ABSTRACT ACCOUNT of ARMY RECEIPTS and ARMY CHARGES for the Year ended 31st March 1877.

ARMY RECEIPTS.

Number of Corresponding Grants.		For Details, *see* Page	Government of India.	Madras.	Bombay.	Total India.	England.	Total India and England.
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	89	-	3	11	14	-	14
3	Regimental Pay, Allowances, and Charges	89	4,166	6,627	761	11,554	218	11,772
4	Commissariat Establishments, Supplies, and Services	89	300,567	83,199	71,711	455,477	-	455,477
5	Stud and Remount Establishments, Supplies, and Services	89	15,246	4,735	2,299	22,280	-	22,280
6	Clothing Establishments, Supplies, and Services	89	43,096	15,928	11,049	70,073	4,395	74,468
7	Barrack Establishments, Supplies, and Services	90	845	1,689	2,911	5,445	-	5,445
8	Administration of Martial Law	90	18	314	627	959	-	959
9	Medical Establishments, Supplies, and Services	90	40,185	14,588	21,108	75,881	-	75,881
10	Ordnance Establishments, Stores, and Camp Equipage	90	57,435	32,893	22,327	112,655	7,695	120,350
12	Education	90	680	389	65	1,134	-	1,134
13	Sea Transport Charges	91	350	678	38,893	39,921	18,604	58,525
14	Miscellaneous Services	91	31,191	14,371	17,307	62,869	-	62,869
	NON-EFFECTIVE SERVICES.							
18	Military Pensions	91	154	1,174	8,459	9,787	-	9,787
19	Widows' Pensions and Compassionate Allowances	91	8,192	3,082	3,617	14,891	1,710	16,601
20	Superannuation Pensions and Gratuities	91	-	-	-	-	9,911	9,911
	TOTAL ARMY RECEIPTS £.		502,125	179,670	201,145	882,940	42,533	925,473

ARMY CHARGES.

Number of Grants.		For Details, *see* Page	Government of India.	Madras.	Bombay.	Total India.	ENGLAND.		Total India and England.
							Stores.	Other Charges.	
	EFFECTIVE SERVICES.		£.	£.	£.	£.	£.	£.	£.
1	Army and Garrison Staff	92	270,258	115,184	126,397	511,839	- -	- -	511,839
2	Administrative Staff	92	92,558	41,327	48,049	181,934	- -	- -	181,934
3	Regimental Pay, Allowances, and Charges	93	3,759,031	1,484,182	1,277,483	6,470,646	- -	760,251	7,230,897
4	Commissariat Establishments, Supplies, and Services	94	1,223,173	423,737	339,845	1,986,755	290,180	- -	2,276,935
5	Stud and Remount Establishments, Supplies, and Services	94	99,807	58,012	11,434	169,253	- -	15,742	184,995
6	Clothing Establishments, Supplies, and Services	95	51,560	19,460	16,120	87,140	254,290	- -	341,430
7	Barrack Establishments, Supplies, and Services	95	111,152	52,297	52,352	215,801	- -	- -	215,801
8	Administration of Martial Law	95	16,561	9,256	6,437	32,254	- -	- -	32,254
9	Medical Establishments, Supplies, and Services	95	212,607	101,592	85,774	399,973	79,303	9,651	488,927
10	Ordnance Establishments, Stores, and Camp Equipage	96	251,120	96,775	171,335	519,230	505,267	1,858	1,026,355
11	Ecclesiastical	96	16,306	6,220	5,018	27,544	- -	- -	27,544
12	Education	96	23,138	13,780	5,729	42,647	- -	2,582	45,229
13	Sea Transport Charges	97	8,867	23,875	36,436	69,178	- -	339,190	408,368
14	Miscellaneous Services	97	162,093	204,792	102,905	469,790	- -	1,445	471,235
15	Volunteer Corps	97	15,425	1,951	2,726	20,102	- -	- -	20,102
	NON-EFFECTIVE SERVICES.								
16	Rewards for Military Services	97	6,646	1,825	1,741	10,212	- -	5	10,217
17	Retired Officers	98	15,238	7,053	627	22,918	- -	983,489	1,006,407
18	Military Pensions	98	243,047	220,177	104,313	567,537	- -	368,330	935,867
19	Widows' Pensions and Compassionate Allowances	98	6,971	8,242	2,972	18,185	- -	772	18,957
20	Superannuation Pensions and Gratuities	98	11,126	6,106	7,021	24,253	- -	332,566	356,819
	TOTAL ARMY CHARGES £.		6,596,684	2,845,793	2,404,714	11,847,191	1,129,040	2,815,881	15,792,112
							3,944,921		

No. 43.—DETAILED ACCOUNT of ARMY RECEIPTS, for the Year ended 31st March 1877.

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 1.				
ARMY AND GARRISON STAFF.	£.	£.	£.	£.
Recoveries for Books and Instruments for Garrison Instruction	- -	3	11	14
RECEIPTS UNDER GRANT 3.				
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
Discharge Purchase Money	549	266	341	1,156
Unclaimed Balances of Deserters and others	33	99	81	213
Hutting Money	- -	2,137	1	2,138
Miscellaneous	3,584	4,125	338	8,047
TOTAL £.	4,166	6,627	761	11,554
IN ENGLAND:				
Discharge Purchase Money			28	
Recoveries on account of Fraudulent Enlistment			8	
Refunds of Over-payment in the year 1875-76 in respect of Furlough Pay of Officers of British Regiments serving in India			182	
				218
TOTAL £.				11,772
RECEIPTS UNDER GRANT 4.				
COMMISSARIAT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Commissariat Provisions and Stores	64,061	1,708	3,509	69,278
Malt Liquor	185,991	53,765	51,694	291,450
Rum and Arrack	41,816	12,811	13,928	68,555
Commissariat Cattle	2,888	4,919	408	8,215
Miscellaneous	5,811	9,996	2,172	17,979
TOTAL £.	300,567	83,199	71,711	455,477
RECEIPTS UNDER GRANT 5.				
STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Sale of Stud Cattle	10,013	- -	- -	10,013
Sale of Regimental Cart Horses	2,476	2,241	484	5,201
Sale of Chargers selected by Officers	1,487	1,798	1,795	5,080
Surplus Remounts	- -	17	- -	17
Rent of Lands	7	7	- -	14
Miscellaneous	922	672	20	1,614
Hissar Cattle Farm	341	- -	- -	341
TOTAL £.	15,246	4,735	2,299	22,280
RECEIPTS UNDER GRANT 6.				
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing, &c.	14,635	5,751	4,376	24,762
Necessaries	27,010	6,917	6,625	40,552
Hyderabad Contingent	- -	3,239	- -	3,239
Miscellaneous	1,451	21	48	1,520
TOTAL in INDIA £.	43,096	15,928	11,049	70,073
IN ENGLAND:				
Value of Clothing and Necessaries in possession of Regiments on their transfer from the Indian to the British Establishment, and proceeds of Sales of Unserviceable Clothing Stores				4,395
TOTAL £.				74,468

No. 43.—Detailed Account of Army Receipts, for the Year ended 31st March 1877—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	Total.
RECEIPTS UNDER GRANT 7.				
Barrack Establishments, Supplies and Services.	£.	£.	£.	£.
Barrack and Hospital Furniture, Bedding, &c.	585	639	2,232	3,456
Recoveries for Damaged or deficient Barrack and Hospital Furniture, Utensils, &c.	- -	164	580	744
Miscellaneous	260	886	99	1,245
Total £.	845	1,689	2,911	5,445
RECEIPTS UNDER GRANT 8.				
Administration of Martial Law.				
Receipts from Regimental and Garrison Prison Funds	18	314	627	959
RECEIPTS UNDER GRANT 9.				
Medical Establishments, Supplies and Services.				
Sale of Medical Stores	39,522	12,838	20,821	73,181
Stoppages for Men in Hospital	1	115	205	321
Hyderabad Contingent	- -	200	- -	200
Miscellaneous	662	1,435	82	2,179
Total £.	40,185	14,588	21,108	75,881
RECEIPTS UNDER GRANT 10.				
Ordnance Establishments, Stores and Camp Equipage.				
Sale of Ordnance Stores and Camp Equipage	55,099	26,225	20,389	101,713
Work executed in Manufacturing Departments	2	622	1,127	1,751
Hyderabad Contingent	- -	5,935	- -	5,935
Miscellaneous	2,334	111	811	3,256
Total in India £.	57,435	32,893	22,327	112,655
In England:				
Value of Accoutrements, &c., in possession of Regiments on their Transfer from the Indian to the British Establishment; Proceeds of Sales of Unserviceable Ordnance Stores, &c.			7,334	
Value of Stores returned to Woolwich on completion of the Inquiry by the late Special Committee on Field Artillery for India			200	
Refund of over-payments in the year 1875–76 in respect of Stores for India			161	
				7,695
Total £.				120,350
RECEIPTS UNDER GRANT 12.				
Education.				
Receipts for Damaged Library Books	39	50	1	90
Receipts from Schools, &c.	283	38	48	369
Miscellaneous	358	301	16	675
Total £.	680	389	65	1,134

No. 43.—Detailed Account of Army Receipts, for the Year ended 31st March 1877—*continued.*

HEADS OF RECEIPTS.	Government of India.	Madras.	Bombay.	TOTAL.
RECEIPTS UNDER GRANT 13.	£.	£.	£.	£.
SEA TRANSPORT CHARGES.				
Table Money	350	540	347	1,237
Passage Money	- -	133	234	367
Recoveries of Table Money, &c., in the Indian Troop Ships	- -	- -	38,312	38,312
Recoveries for Medical Comforts for Troops proceeding to Sea	- -	5	- -	5
TOTAL IN INDIA £.	350	678	38,893	39,921
IN ENGLAND:				
Indian Troop Service:				
Receipts from the Admiralty, Retrenchments on account of Messing, &c.			18,289	
Passage of Officers and Troops:				
Retrenchments on account of Messing, &c.			315	
				18,604
TOTAL £.				58,525
RECEIPTS UNDER GRANT 14.				
MISCELLANEOUS SERVICES.				
Fines and Forfeitures of Contractors and others	1,325	1,857	878	4,060
Gain by Exchange Transactions	23,842	11,412	9,495	44,749
Fines and Penalties	706	102	12	820
Fees on Commissions of Warrant and Native Commissioned Officers	109	94	23	226
Miscellaneous	5,209	906	6,899	13,014
TOTAL £.	31,191	14,371	17,307	62,869
RECEIPTS UNDER GRANT 18.				
MILITARY PENSIONS.				
Recoveries from the Estates of deceased Pensioners	4	1,174	2	1,180
Contributions from Officers employed in the Native Estates	150	- -	- -	150
Miscellaneous	- -	- -	8,457	8,457
TOTAL £.	154	1,174	8,459	9,787
RECEIPTS UNDER GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES.				
Indian Service Family Pension Fund	8,192	3,082	3,598	14,872
Miscellaneous	- -	- -	19	19
TOTAL IN INDIA £.	8,192	3,082	3,617	14,891
IN ENGLAND:				
Indian Service Family Pension Fund	- -	- -	- -	1,710
TOTAL £.				16,601
RECEIPTS UNDER GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES.				
IN ENGLAND:				
Amount recovered from the War Office in respect of Pensions granted, subsequently to the cessation of the Capitation Rate, to Soldiers for service in India, and paid to Imperial Revenues, those Pensions having been subsequently capitalised from the date of grant	- -	- -	- -	9,911
TOTAL RECEIPTS, MILITARY DEPARTMENT.				
IN INDIA	502,125	179,670	201,145	882,940
IN ENGLAND	- -	- -	- -	42,533
£.				925,473

No. 44.—DETAILED ACCOUNT of ARMY CHARGES, for the Year ended 31st March 1877.

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 1.	£.	£.	£.	£.
ARMY AND GARRISON STAFF.				
Commander in Chief	20,318	11,152	12,270	43,740
Adjutant General's Department	26,888	11,427	11,743	50,058
Quartermaster General's Department	30,863	18,612	18,128	67,603
Artillery Inspection	4,752	-	-	4,752
Musketry Inspection	11,928	3,518	3,893	19,339
Gymnastic Instruction	1,654	-	1,138	2,792
Garrison Instruction	18,152	6,267	4,948	29,367
Divisional and Brigade Staff	85,090	41,820	44,868	171,778
Garrison and Station Staff	28,046	10,787	6,723	45,556
Hill Sanitaria	28,407	6,492	10,731	45,630
Miscellaneous Depôts	2,944	4,870	6,719	14,533
Staff of Local Forces	6,321	-	-	6,321
Bazar Establishment	4,458	239	5,236	9,933
Staff, Miscellaneous	437	-	-	437
TOTAL £.	270,258	115,184	126,397	511,839
GRANT 2.				
ADMINISTRATIVE STAFF.				
Military Department, Account Branch	10,945	-	-	10,945
Personal Staff of Governor General, Governors, and Lieutenant Governors	9,468	3,165	3,219	15,852
Controller's Office	9,003	4,396	5,414	18,813
Military Accountant's Office	7,784	3,961	5,048	16,793
Pay Department	14,576	6,944	7,920	29,440
Commissariat and Stud Examiner's Office	11,232	6,225	6,702	24,159
Medical Examiner's Office	3,511	2,200	2,336	8,047
Ordnance, Barrack, and Clothing Examiner's Office	6,827	3,661	4,294	14,782
Fund Accounts' Office	2,447	1,189	1,030	4,666
Circle and Pension Pay Offices	16,469	9,586	12,086	38,141
Assistants on Probation	296	-	-	296
TOTAL £.	92,558	41,327	48,049	181,934

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 3.	£.	£.	£.	£.
REGIMENTAL PAY, ALLOWANCES, AND CHARGES.				
European Army.				
Royal Artillery	484,166	192,189	166,604	842,959
Cavalry	207,844	62,565	34,548	304,957
Royal Engineers	6,958	796	968	8,722
Infantry	1,190,160	328,695	314,287	1,833,142
Invalid and Veteran Establishment	7,080	17,303	1,975	26,358
Staff Corps	36,903	26,638	9,069	72,610
General List, Cavalry	3,692	5,785	2,216	11,693
General List, Infantry	29,468	4,704	6,918	41,090
Unattached Officers	1,558	457	1,187	3,202
General Officers unemployed	4,274	1,617	- -	5,891
Colonels' Allowances	8,578	5,999	4,582	19,159
Bounty Money	13,820	4,173	3,516	21,509
Hutting Money	165	51	96	312
Marching Batta	654	- -	81	735
Miscellaneous	3,651	1,432	3,292	8,375
£.	1,998,971	652,404	549,339	3,200,714
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Disbursements by the War Office, in respect of Her Majesty's British Forces serving in India, including Recruiting Charges and Pay of Colonels of Cavalry and Infantry	- -	- -	- -	400,000
Furlough Allowances of Officers of the Indian Service	- -	- -	- -	209,703
Furlough Allowances of Officers of British Regiments serving in India, and Pay of Colonels Commandant of Artillery	- -	- -	- -	128,730
Advances to Regiments proceeding to India	- -	- -	- -	13,031
Pay and Allowances during Voyage of Regiments returning from India	- -	- -	- -	8,787
TOTAL EUROPEAN ARMY £.	- -	- -	- -	3,960,965
Native Army.				
Artillery	18,155	- -	5,801	23,956
Body Guard	5,826	4,320	4,686	14,832
Cavalry	685,828	67,600	203,317	956,745
Sappers and Miners	42,699	39,690	21,244	103,633
Infantry	995,789	662,304	483,522	2,141,615
Hutting Money	6,766	6,054	4,142	16,962
Marching Batta	3,784	851	1,076	5,711
Miscellaneous	1,213	909	4,356	6,478
TOTAL NATIVE ARMY £.	1,760,060	781,728	728,144	3,269,932
TOTAL India	3,759,031	1,434,132	1,277,483	6,470,646
TOTAL England	- -	- -	- -	760,251
£.				7,230,897

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 4. COMMISSARIAT ESTABLISHMENTS, SUPPLIES, AND SERVICES.	£.	£.	£.	£.
Establishment.				
Executive Establishment	111,282	47,542	43,681	202,505
Subordinate Establishment	89,381	42,776	29,002	161,159
Manufacturing Establishment and Charges	3,761	- -	- -	3,761
Khedda Establishment and Charges	15,816	- -	- -	15,816
Supplies.				
Provisions for Europeans	322,117	101,878	109,040	533,035
Provisions for Natives	24,046	18,570	12,528	55,144
Compensation to Natives for Dearness of Provisions	18,146	1,586	1,014	20,746
Compensation to Native Cavalry for Dearness of Forage	840	- -	- -	840
Purchase of Reserve Stock	28,896	40,742	63	69,701
Malt Liquor	75,492	- -	- -	75,492
Rum and Arrack	14,000	- -	8,411	22,411
Contingent Expenses	3,599	2,768	1,357	7,724
Services.				
Purchase of Live Stock	11,949	14,361	3,131	29,441
Feed of Cattle	55,752	46,406	28,798	130,956
Hire of Transport	137,949	7,679	19,448	165,076
Inland Water Charges	16,877	6,595	5,400	28,872
Railway Charges	212,792	48,665	33,131	294,588
Feed of Horses	39,671	32,030	23,098	94,799
Regimental Equipments and Camp Contingencies	6,764	707	432	7,903
Cattle Gear, Implements, and Store-room Furniture	21,727	4,070	4,229	30,026
Freight Charges of Stores from England	5,617	3,765	1,805	11,187
Miscellaneous	6,699	3,597	15,219	25,515
£.	1,223,173	423,737	339,787	1,986,697
Add,—Freight of Stores conveyed for the Military Department by Indian Telegraph Steamer "Amberwitch" during 1876-77	- -	- -	58	58
TOTAL, INDIA £.	1,223,173	423,737	339,845	1,986,755
IN ENGLAND:				
Stores for India:				
Malt Liquor	135,517	59,302	45,541	290,180
Commissariat	32,556	10,153	7,111	
TOTAL £.	1,391,246	493,192	392,497	2,276,935
GRANT 5. STUD AND REMOUNT ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Establishments	34,479	7,991	1,958	44,428
Purchase of Cattle and Remounts	36,461	42,966	7,825	87,252
Feed of Cattle and Remounts	16,547	4,021	378	20,946
Miscellaneous	12,320	3,034	1,273	16,627
TOTAL, INDIA £.	99,807	58,012	11,434	169,253
IN ENGLAND:				
Purchase of Stallions	- -	- -	- -	15,742
TOTAL £.	- -	- -	- -	184,995

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	TOTAL.
GRANT 6.	£.	£.	£.	£.
CLOTHING ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Clothing Depôt, Presidency	6,191	4,295	4,928	15,414
Supplies and Services at the Agency	12,528	6,400	4,594	23,522
Supplies and Services Regimentally	7,284	1,528	1,536	10,348
Compensation in lieu of Clothing	23,729	6,934	3,712	34,375
Allowance for Wicker Helmets	1,828	303	1,350	3,481
TOTAL, INDIA £.	51,560	19,460	16,120	87,140
IN ENGLAND:				
Clothing for European and Native Troops	149,485	60,082	44,723	254,290
TOTAL £.	201,045	79,542	60,843	341,430
GRANT 7.				
BARRACK ESTABLISHMENTS, SUPPLIES AND SERVICES.				
Executive Establishments	- -	6,282	7,297	13,579
Subordinate Establishments	47,178	20,521	12,580	80,279
Barrack Furniture	- -	4,455	14,885	19,340
Barrack Bedding	10,814	1,464	4,258	16,536
Lighting Charges	24,835	10,195	7,040	42,070
Miscellaneous	28,325	9,380	6,292	43,997
TOTAL £.	111,152	52,297	52,352	215,801
GRANT 8.				
ADMINISTRATION OF MARTIAL LAW.				
Judge Advocate General's Department, Head Quarters	6,926	2,083	2,595	11,604
Judge Advocate General's Department, Districts	8,311	7,021	2,522	17,854
Miscellaneous	1,324	152	1,320	2,796
TOTAL £.	16,561	9,256	6,437	32,254
GRANT 9.				
MEDICAL ESTABLISHMENTS, SUPPLIES, AND SERVICES.				
Office of Surgeon General (Indian Service)	7,733	5,700	4,991	18,424
District Medical Establishment (Indian Service)	47,409	33,606	20,083	101,098
Veterinary Establishment	- -	- -	744	744
Medical Store Depôts	10,045	3,611	4,561	18,217
Office of Surgeon General (British Service)	9,597	4,718	4,805	19,120
District Medical Establishment (British Service)	53,087	18,982	16,603	88,672
General Hospitals	- -	- -	1,158	1,158
Station Hospitals	1,056	6,972	1,960	9,988
Miscellaneous	7,975	1,489	3,290	12,754
Supplies	75,705	26,514	27,579	129,798
TOTAL, INDIA £.	212,607	101,592	85,774	399,973
IN ENGLAND:				
Cost of Education and Pay of Surgeons at Netley, and their Allowances on Appointment, &c.	- -	- -	- -	9,651
Stores for India	45,810	21,962	11,531	79,303
TOTAL £.	- -	- -	- -	488,927

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 10.	£.	£.	£.	£.
Ordnance Establishments, Stores, and Camp Equipage:				
Office of Inspector General	11,123	5,765	6,484	23,372
Arsenals, Magazines, and Depôts	56,249	36,705	53,019	145,973
Manufacturing Establishments	65,421	20,607	29,227	115,255
Camp Equipage Department	-	5,028	4,636	9,664
Harbour Defences	-	-	933	933
Miscellaneous	2,145	-	-	2,145
Local Supplies of Stores for Arsenals, Magazines, and Depôts	32,146	7,323	44,475	83,944
Local Supplies of Stores to Manufacturing Establishments	40,017	1,633	7,995	49,645
Purchase of Timber	-	4,080	9,051	13,131
Repair of Saddlery	959	448	116	1,523
Provision of Saddlery for Native Cavalry	-	2,123	-	2,123
Value of Freight of Coals from England	-	968	2,116	3,084
Freight and Charges of Stores from Port to Port	343	2,329	-	2,672
Freight and Charges of Stores from England	2,491	1,062	1,357	4,910
Miscellaneous	2,767	4,223	1,085	8,075
Purchase and Repair of Camp Equipage	31,023	2,181	8,224	41,428
Cost of Gymnastic Stores and Apparatus	8	1	20	29
Army Signalling and Telegraph Stores	-	379	-	379
Purchase of Line Gear, &c.	6,428	1,920	2,597	10,945
Total, India £.	251,120	96,775	171,335	519,230
In England:				
Pay and Expenses of Military Officers on Special Duty in connection with Ordnance Stores; Pay, and Travelling Expenses of Artizans for Gun Factory and Gunpowder Works in India, &c.	-	-	-	1,308
Freight from India of unserviceable Military Stores	-	-	-	550
Stores	277,961	88,423	138,883	505,267
Total £.	-	-	-	1,026,355
GRANT 11.				
Ecclesiastical:*				
Chaplains to the Army (Presbyterian)	1,404	-	-	1,404
Chaplains to the Army (Roman Catholic)	14,902	6,220	5,018	26,140
Total £.	16,306	6,220	5,018	27,544
GRANT 12.				
Education:				
Army Schools (European)	3,778	2,999	2,383	9,160
Army Schools (Native)	1,065	-	-	1,065
Lawrence Military Asylum	14,240	-	1,129	15,369
Kidderpore Lower Orphan School	1,375	-	-	1,375
Cantonment Schools	-	33	-	33
Donations, &c. to Educational Institutions	2,680	10,460	2,217	15,357
Military Normal School	-	288	-	288
Total, India £.	23,138	13,780	5,729	42,647
In England:				
Outfit Allowance of Indian Cadets on completion of their Studies at Sandhurst	-	-	-	1,650
Expenses incurred by Officers acquiring scientific knowledge	-	-	-	932
Total £.	-	-	-	45,229

* Charges for Chaplains not attached to particular regiments are borne upon the Civil Expenditure.

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 13.	£.	£.	£.	£.
Sea Transport Charges:				
Sea Transport Charges, viz.: Passage Money of Officers, Invalids, and Troops proceeding to and from England and from Port to Port; also Cost of Troop Transports defrayed in India - - - - - - - - -	5,966	21,987	14,025	41,978
Medical Comforts, &c. to Troops proceeding to Sea - -	2,901	1,888	957	5,746
Indian Troop Service - - - - - - - -	- -	- -	21,454	21,454
Total, India - - - £.	8,867	23,875	36,436	69,178
In England:				
Sea Transport Charges - - - - - - - -	- -	- -	- -	16,464
Indian Troop Service - - - - - - - -	- -	- -	- -	322,726
Total - - - £.	- -	- -	- -	408,368
GRANT 14.				
Miscellaneous:				
Torpedo Committee - - - - - - - - -	1,362	- -	- -	1,362
Miscellaneous Services - - - - - - - -	160,731	204,792	102,905	468,428
Total - - - £.	162,093	204,792	102,905	469,790
In England:				
Pay, Passage, &c., of Native Officers in attendance on His Royal Highness the Prince of Wales and their servants -	- -	- -	- -	1,087
One-third payable from Indian Revenues of Expenses incurred in respect of Land purchased at Port Said - -	- -	- -	- -	358
Total - - - £.	- -	- -	- -	471,235
GRANT 15.				
Volunteer Corps:				
Staff Allowances to Officers - - - - - - -	4,170	558	1,129	5,857
Staff Allowances to Non-Commissioned Officers - -	4,007	347	1,597	5,951
Capitation Grants - - - - - - - - -	7,248	1,046	- -	8,294
Total - - - £.	15,425	1,951	2,726	20,102
GRANT 16.				
Rewards for Military Services:				
Good Service Pensions - - - - - - - -	408	402	218	1,028
Victoria Cross - - - - - - - - - -	20	8	5	33
Annuities for Meritorious Services - - - - -	106	239	60	405
Gratuities for Meritorious Services - - - - -	162	22	25	209
Order of British India - - - - - - - -	3,465	1,081	1,239	5,785
Order of Merit - - - - - - - -	2,485	73	194	2,752
Total, India - - - £.	6,646	1,825	1,741	10,212
In England:				
Cost of Medals - - - - - - - - -	- -	- -	- -	5
Total - - - £.	- -	- -	- -	10,217

No. 44.—Detailed Account of Army Charges, for the Year ended 31st March 1877—*continued.*

HEADS OF EXPENDITURE.	Government of India.	Madras.	Bombay.	Total.
GRANT 17.				
RETIRED OFFICERS:	£.	£.	£.	£.
Retired Officers	15,238	7,053	627	22,918
TOTAL, INDIA £.	15,238	7,053	627	22,918
IN ENGLAND:				
Retired Pay of Officers of the Indian Service, including Colonels' Allowances	- -	- -	- -	983,489
TOTAL £.	- -	- -	- -	1,006,407
GRANT 18.				
MILITARY PENSIONS:				
Pensions to Europeans	19,619	22,562	9,215	51,396
Pensions to Natives	223,428	197,615	95,098	516,141
TOTAL, INDIA £.	243,047	220,177	104,313	567,537
IN ENGLAND:				
Payments to Her Majesty's Exchequer on account of Retired Pay, Pensions, &c. of Her Majesty's British Forces serving or having served in India	- -	- -	- -	368,330
TOTAL £.	-	- -	- -	935,867
GRANT 19.				
WIDOWS' PENSIONS AND COMPASSIONATE ALLOWANCES:				
Widows' Pensions	5,422	8,167	2,960	16,549
Compassionate Allowances	1,383	75	-	1,458
Indian Service Family Pension Fund	166	- -	12	178
TOTAL, INDIA £.	6,971	8,242	2,972	18,185
IN ENGLAND:				
Indian Service Family Pension Fund	- -	- -	- -	772
TOTAL £.	- -	- -	- -	18,957
GRANT 20.				
SUPERANNUATION PENSIONS AND GRATUITIES:				
Superannuation Pensions	10,524	5,988	6,067	22,579
Gratuities	182	118	313	613
Compassionate Allowances	420	- -	641	1,061
TOTAL, INDIA £.	11,126	6,106	7,021	24,253
IN ENGLAND:				
Lord Clive's Fund: Pensions, &c.	- -	- -	- -	108,648
Gratuity, equal to the Value of his Commission, granted to an Officer of a British (formerly Indian) Regiment on his Retirement from the Service	- -	- -	- -	912
The capitalized value of Annuities granted to Officers of the Indian Army on retirement, representing the estimated Value of their prospective claim to the Colonel's Allowance	- -	- -	- -	123,906
The Imperial Government on account of the capitalized value, from 1st April 1874, of the proportion chargeable to Indian Revenues, of the Pensions granted between 18th February 1861 and 31st March 1870 to Soldiers transferred from the Indian Local Army to the British Army	- -	- -	- -	100,000
TOTAL £.	- -	- -	- -	356,819
TOTAL EXPENDITURE, MILITARY DEPARTMENT—				
In India	6,596,684	2,845,793	2,404,714	11,847,191
In England	- -	- -	- -	3,944,921
			£.	15,792,112

No. 45.—STATEMENT showing the ESTABLISHED STRENGTH *of the* EUROPEAN *and* NATIVE ARMY *of India* (exclusive of NATIVE ARTIFICERS *and* FOLLOWERS), *for the Year* 1876-77.

	Bengal.			Madras.			Bombay.			Total.		
	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.	Officers.	Non-Commissioned Officers and Privates.	Total.
European Army.	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*	*No.*
Royal Artillery	363	6,557	6,920	151	2,669	2,820	134	2,425	2,559	648	11,651	12,299
Cavalry	168	2,730	2,898	56	910	966	28	455	483	252	4,095	4,347
Royal Engineers	232	- -	232	63	- -	63	68	- -	68	363	- -	363
Infantry	1,056	28,364	29,420	297	7,974	8,271	297	7,974	8,271	1,650	44,312	45,962
Invalid and Veteran Establishment	15	14	29	21	118	139	12	- -	12	48	132	180
Staff Corps	643	- -	643	397	- -	397	277	- -	277	1,317	- -	1,317
General List, Cavalry	41	- -	41	32	- -	32	10	- -	10	83	- -	83
General List, Infantry	121	- -	121	63	- -	63	28	- -	28	212	- -	212
Unattached Officers	8	- -	8	2	- -	2	2	- -	2	12	- -	12
General Officers unemployed	60	- -	60	43	- -	43	24	- -	24	127	- -	127
Total, European Army	2,707	37,665	40,372	1,125	11,671	12,796	880	10,854	11,734	4,712	60,190	64,902

	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.	European Officers and Non-Commissioned Officers.	Native Commissioned and Non-Commissioned Officers and Privates.	Total.
Native Army.												
Artillery	13	735	748	-	- -	- -	5	148	153	18	883	901
Body Guard	2	120	122	5	5	10	1	71	72	8	196	204
Cavalry	211	12,805	13,016	36	1,708	1,744	57	3,887	3,944	304	18,400	18,704
Sappers and Miners	105	1,160	1,265	94	1,359	1,453	44	492	536	243	3,011	3,254
Infantry	508	48,298	48,806	320	30,761	31,081	240	22,056	22,296	1,068	101,115	102,183
Total, Native Army	839	63,118	63,957	455	33,833	34,288	347	26,654	27,001	1,641	123,605	125,246
Total, European and Native Army	*3,546	100,783	104,329	1,580	45,504	47,084	1,227	37,508	38,735	6,353	183,795	190,148

* Exclusive of officers employed with regiments of Native Cavalry and Infantry and Corps of Sappers and Miners who are included in the strength of those arms.

No. 46.—ABSTRACT ACCOUNT of ORDINARY EXPENDITURE from IMPERIAL and PROVINCIAL FUNDS on PUBLIC WORKS, for the Year ended 31st March 1877.

	General and Political.							Oudh.	Central Provinces.	British Burmah	Assam.	Bengal.	North Western Provinces.	Punjab.	Grand Trunk Road.	Madras.	Bombay.	Grand Total.
	Inspector General of Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Rajpootana.											
BUILDINGS AND ROADS.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Military:																		
New buildings	367,859	–	21,826	372	37,743	3,741	15,392	–	22,256	15,775	1,567	1,003	3,684	33,742	–	29,058	73,414	567,432
Repairs	239,770	–	7,950	546	5,569	219	5,678	–	10,291	9,070	2,041	2,548	1,126	7,620	–	23,226	44,646	360,300
Establishment	170,668	–	8,845	200	9,871	2,012	7,428	–	8,137	5,715	902	887	1,001	10,288	–	16,282	31,410	273,646
Tools and plant	7,620	–	257	7	936	261	135	–	472	13	–	–	195	–	–	2,536	2,045	14,477
Profit and loss	—	—	—	—	—	—	—	–	—	–	–	–	—	–	–	–	—	—
Suspense	*—69,615*	–	*—9,376*	–	*—4,721*	*—2,627*	*—133*	–	*—1,443*	402	–	–	–	–	–	1,376	*—2,190*	*—88,327*
	656,302	–	29,502	1,125	49,398	3,606	28,500	–	39,713	30,975	4,510	4,438	6,006	51,650	–	72,478	149,325	1,127,528
Barrack furniture, including repairs and establishment	73,332	–	–	–	–	–	42	–	1,009	–	14	–	6	391	–	–	–	74,794
£.	729,634	–	29,502	1,125	49,398	3,606	28,542	–	40,722	30,975	4,524	4,438	6,012	52,041	–	72,478	149,325	1,202,322
OTHER SERVICES.																		
Civil Buildings:																		
New works	3,788	4,773	1,955	80	4,176	3,897	2,701	787	2,238	1,558	1,196	19,437	8,721	2,638	–	2,770	8,723	69,438
Repairs	5,607	969	1,728	360	867	607	2,281	421	97	361	172	12,560	4,335	1,905	–	317	2,599	35,186
Communications:																		
New works	–	–	15,695	6,110	–	–	2,455	–	–	–	–	–	–	–	–	–	–	24,260
Repairs	–	–	27,820	3,176	–	–	10,632	–	–	–	–	–	–	–	576	–	–	42,204
Miscellaneous Public Improvements:																		
New works	–	1,036	–	–	–	4	–	–	–	7,483	–	–	–	22,289	–	206	920	31,938
Repairs	–	–	–	–	–	–	–	–	–	373	–	138	–	1,425	–	*—60*	2,698	4,574
Establishment	–	1,546	20,022	2,995	360	1,081	10,695	302	584	2,249	341	11,357	22,202	1,867	416	2,020	3,758	81,795
Tools and plant	–	46	425	56	–	147	430	–	–	–	–	–	–	19	–	339	251	1,713
Profit and loss	–	–	11	–	–	–	–	–	–	–	–	–	–	–	–	–	–	11
Suspense	–	964	54	250	–	–	120	–	–	–	–	*—3*	82	–	–	*—7,196*	*—422*	*—6,151*
Coal operations	–	–	–	–	–	–	–	–	* 13,185	–	–	–	–	–	–	–	–	13,185
£.	9,395	9,334	67,710	13,027	5,403	5,736	29,314	1,510	16,104	12,024	1,709	43,489	35,340	30,143	992	*—1,604*	18,527	298,153
TOTAL, BUILDINGS AND ROADS	739,029	9,334	97,212	14,152	54,801	9,342	57,856	1,510	56,826	42,999	6,233	47,927	41,352	82,184	992	70,874	167,852	1,500,475
Less in England	969	–	–	–	–	–	–	–	1,339	3,563	–	27	123	–	–	1,875	798	8,694
Buildings and Road Charges in India	738,060	9,334	97,212	14,152	54,801	9,342	57,856	1,510	55,487	39,436	6,233	47,900	41,229	82,184	992	68,999	167,054	1,491,781
DEDUCT,—Cost of Services rendered by Bombay Public Works Department to Indo-European Telegraph Department £. 958																		
ADD,—Value of steam launch transferred from the Telegraph Department to the Public Works Department, Bombay 350																		
TOTAL £. 608	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	*—608*	*—608*
	£. 980,757							1,510	55,487	39,436	6,233	47,900	41,229	82,184	992	68,999	166,446	1,491,173
ADD,—Provincial Service Expenditure	–	–	–	–	388	–	–	58,547	94,308	107,433	64,956	275,717	186,000	134,731	–	135,047	436,958	1,494,085
Charges in India	–	–	–	–	981,145	–	–	60,057	149,795	146,869	71,189	323,617	227,229	£. 217,907		204,046	603,404	2,985,258
IRRIGATION:																		
Capital, Ordinary:																		
New works	–	–	–	–	–	–	3,315	–	–	24,950	–	1,017	53,303	3,417	–	6,675	75,218	167,895
Establishment	–	–	–	–	–	–	829	–	–	5,739	–	8,920	15,685	9,680	–	5,902	17,235	63,990
Tools and plant	–	–	–	–	–	–	72	–	–	132	–	*—32*	1,060	5	–	2,277	8,290	11,804
Profit and loss	—	–	–	–	–	–	–	–	—	–	–	–	—	–	–	–	–	—
Suspense	–	–	–	–	–	–	*—320*	–	–	*—238*	–	1,328	*—21,670*	*—5,115*	–	867	*—10*	*—25,158*
	—	–	–	–	–	–	3,896	–	–	30,583	–	11,233	48,378	7,987	–	15,721	100,733	218,531
Less, Receipts on Capital Account	–	–	–	–	–	–	3	–	–	36	–	39	156	2,316	–	2,037	310	4,897
	—	–	–	–	–	–	3,893	–	–	30,547	–	11,194	48,222	5,671	–	13,684	100,423	213,634

Agricultural Outlay for which the Account is not divided between Capital and Revenue:																			
New works	–	–	–	–	–	–	–	98	–	–	–	516	–	1,631	—86,994	–	–	34,864	81	196
Repairs	–	–	–	–	–	–	–	31	–	–	–	–	–	22,981	361	–	–	109,275	128	132,776
Establishment	–	–	–	–	–	–	–	32	–	–	–	118	–	16,710	—8,257	143	–	42,874	265	51,885
Tools and plant	–	–	–	–	–	–	–	20	–	–	–	–	–	486	—575	–	–	3,024	860	3,815
Profit and loss	–	–	–	–	–	–	–	–	–	–	–	–	–	25	–	–	–	–	–	25
Suspense	–	–	–	–	–	–	–	–	–	–	–	–	–	276	–	–	–	34	1,618	1,928
£.	—	–	–	–	–	–	–	181	–	–	–	634	–	42,109	—45,465	143	–	190,071	2,952	190,625
State Outlay on Guaranteed Irrigation Works	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	500	–	500
TOTAL IRRIGATION — In England	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	352	–	2,578	116	3,046
TOTAL IRRIGATION — In India	–	–	–	–	–	–	–	4,074	–	–	–	31,181	–	53,303	2,757	5,462	–	201,677	103,259	401,713
TOTAL £.	–	–	–	–	–	–	–	4,074	–	–	–	31,181	–	53,303	2,757	5,814	–	204,255	103,375	404,759
State Railway Capital, Ordinary (For details *see* Account 63, page 150).	–	–	–	–	–	–	–	4,100	–	–	–	6,539	–	12,073	–	13,402	–	–	5,663	41,777
GRAND TOTAL Charges in INDIA £.	–	–	–	–	–	–	–	989,319	60,057	149,795	184,589	71,189	388,993	229,986	236,771	–	405,723	712,326	3,428,748	

ADD,—EXPENDITURE IN ENGLAND, AS PER HOME ACCOUNTS, viz.:—	£.	£.	£.
Royal Indian Engineering College	–	23,095	
Expenses attending the examination of Candidates for the Civil Engineer Establishment, passages to India on appointment, &c.	–	3,428	
Furlough allowances of Officers of the Military Service employed in the Public Works Department	28,562		
Furlough allowances of Officers of the Uncovenanted Service employed in the Public Works Department	27,467		
		56,029	
Passages to and from India and issues of Pay, &c., of Officers and others employed in the Public Works Department		568	
			83,720
Stores for India			7,200
			90,920
GRAND TOTAL, Ordinary Public Works Expenditure £.			3,519,668

No. 46 B.—ABSTRACT ACCOUNT of IRRIGATION WORKING and MAINTENANCE CHARGES, for the Year ended 31st March 1877.

IRRIGATION, WORKING, AND MAINTENANCE.																			
Revenue Outlay:																			
New works	–	–	–	–	–	–	–	–	–	–	–	123	–	131	9,299	6,157	–	3,317	4,427	23,454
Repairs	–	–	–	–	–	–	–	3,346	–	–	–	3,311	–	40,151	53,313	55,065	–	45,029	71,580	271,795
Establishment	–	–	–	–	–	–	–	3,741	–	–	–	789	–	17,482	80,869	69,684	–	22,337	30,506	225,408
Tools and plant	–	–	–	–	–	–	–	89	–	–	–	46	–	2,200	2,310	979	–	7,840	1,310	14,774
Profit and loss	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	175	–	–	–	175
Suspense	–	—	–	–	–	–	–	–	–	–	—	–	–	–	—	–	–	–	–	—
Revenue refunded	–	–	–	–	–	–	–	–	–	–	–	–	–	–	1,625	–	–	–	–	1,625
TOTAL — In India	–	–	–	–	–	–	–	7,176	–	–	–	4,269	–	59,796	147,416	132,060	–	78,523	107,823	537,063
TOTAL — In England	–	–	–	–	–	–	–	–	–	–	–	–	–	168	–	–	–	–	–	168
TOTAL £.	–	–	–	–	–	–	–	7,176	–	–	–	4,269	–	59,964	147,416	132,060	–	78,523	107,823	537,231

* Works £. 8,280; Repairs 146; Establishment 3,237; Tools and Plant £. 1,291; Suspense 231 — 13,185

No. 47.– ABSTRACT ACCOUNT of RECEIPTS under the Head PUBLIC WORKS

	GENERAL AND POLITICAL									
	INSPECTOR GENERAL OF MILITARY WORKS.			CENTRAL INDIA.			COORG.			
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	6,547	–	6,547	225	817	1,042	240	47	287	1
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	2,910	–	2,910	317	19	336	–	–	–	2
Recoveries of rents of buildings hired for the occupation of military subordinates	554	–	554	144	–	144	–	–	–	3
Casual rents of buildings	711	–	711	–	266	266	–	–	–	4
Sales of buildings	223	–	223	–	–	–	–	–	–	5
Sales of barrack furniture	1,209	–	1,209	–	–	–	–	–	–	6
Sales of tools and plant	490	–	490	11	50	61	–	3	3	7
Sales of produce	76	–	76	1	17	18	–	–	–	8
Sales of old materials	93	–	93	–	9	9	–	4	4	9
Value of materials received from old buildings	370	–	370	–	–	–	–	–	–	10
Exchange	–	7	7	–	12	12	–	–	–	11
Recoveries of deferred fees from the students of the Royal Indian Engineering College	–	–	–	–	115	115	–	–	–	12
Receipts from self-supporting workshops	–	–	–	–	–	–	–	–	–	13
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	14
Unclaimed deposits	147	–	147	1	—18	—17	–	–	–	15
Fines, refunds, and miscellaneous	189	63	252	1	356	357	–	1	1	16
Recoveries from barrack damages	1,139	–	1,139	23	–	23	–	–	–	17
Receipts from collieries	–	–	–	–	–	–	–	–	–	18
	14,658	70	14,728	723	1,643	2,366	240	55	295	19
Add—Simla Imperial Circles shown below*										20
Add—Provincial Services Receipts										21

	BRITISH BURMAH.			ASSAM.			BENGAL.			
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	
	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Rents of quarters for officers, the returns from which are expected to yield interest on cost of construction	–	–	–	–	–	–	–	–	–	22
Rents of buildings, the returns from which are not expected to yield any interest on cost of construction	–	–	–	119	–	119	380	551	931	23
Recoveries of rents of buildings hired for the occupation of military subordinates	2	–	2	–	–	–	–	–	–	24
Casual rents of buildings	190	–	190	–	–	–	—7	15	8	25
Sales of buildings	–	–	–	1	–	1	–	–	–	26
Sales of barrack furniture	4	–	4	–	–	–	–	–	–	27
Sales of tools and plant	9	28	37	–	–	–	–	31	31	28
Sales of produce	–	–	–	–	–	–	–	–	–	29
Sales of old materials	3	–	3	–	1	1	12	130	142	30
Value of materials from old buildings	1	–	1	–	–	–	4	30	34	31
Exchange	26	361	387	–	–	–	–	13	13	32
Recoveries of deferred fees from students of the Royal Indian Engineering College	–	210	210	–	–	–	–	93	93	33
Receipts from self-supporting workshops	–	–	–	–	–	–	–	†4,858	4,858	34
Receipts from Roorkee College	–	–	–	–	–	–	–	–	–	35
Unclaimed Deposits	–	–	–	–	–	–	–	–	–	36
Fines, refunds, and miscellaneous	62	6	68	–	–	–	1	‡3,183	3,184	37
Recoveries of barrack damages	51	–	51	–	–	–	1	–	1	38
Receipts from collieries	–	–	–	–	–	–	–	–	–	39
	348	605	953	120	1	121	391	8,904	9,295	40
Add—Provincial Services Receipts	–	–	5,285	–	–	380	–	–	30,003	41
			6,238			501			39,298	

	£.
† Interest on Capital	2,526
Decrease of the Capital	2,232
TOTAL £.	4,858

‡ Includes 3,000 *l.* realized by Civil Department on account of Port Trust Works.

REVENUE, MISCELLANEOUS, IMPERIAL, AND PROVINCIAL, for the Year ended 31st March 1877.

	GENERAL AND POLITICAL.									OUDH.			CENTRAL PROVINCES.		
	HYDERABAD.			PORT BLAIR.			RAJPOOTANA.								
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	4,188	23	4,211	–	–	–	93	641	734	–	–	–	–	–	–
2	8	–	8	–	–	–	31	59	90	–	–	–	119	–	119
3	–	–	–	–	–	–	–	–	–	–	–	–	68	–	68
4	101	–	101	–	–	–	139	150	289	29	106	135	–	–	–
5	–	–	–	–	–	–	–	–	–	–	4	4	–	–	–
6	–	–	–	–	–	–	–	–	–	–	–	–	49	–	49
7	30	–	30	105	–	105	10	31	41	–	36	36	19	6	25
8	–	–	–	–	–	–	–	13	13	–	–	–	3	–	3
9	–	–	–	–	17	17	22	15	37	–	5	5	–	–	–
10	–	–	–	–	–	–	53	6	59	–	32	32	54	–	54
11	–	–	–	–	–	–	–	–	–	–	5	5	–	2	2
12	–	133	133	–	–	–	–	–	–	–	45	45	–	20	20
13	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
14	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
15	30	–	30	–	–	–	–	–	–	–	–	–	–	–	–
16	12	2	14	2	–	2	1	20	21	–	1	1	14	4	18
17	–	–	–	–	–	–	43	–	43	–	–	–	74	–	74
18	–	–	–	–	–	–	–	–	–	–	–	–	–	4,093	4,093
19	4,369	158	4,527	107	17	124	392	935	1,327	29	234	263	400	4,125	4,525
20	23,367 684														
21	24,051 33											4,813	–	–	4,405
	24,084											5,076			8,930

	NORTH WEST PROVINCES.			PUNJAB.			GRAND TRUNK ROAD.	SIMLA IMPERIAL CIRCLES.	MADRAS.			BOMBAY.			GRAND TOTAL.		
	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Other Services.	Other Services.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.	Military.	Other Services.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
22	24	123	147	378	–	378	–	–	–	–	–	4,629	33	4,662	16,324	1,684	18,008
23	67	315	382	89	–	89	–	–	1,488	–	1,488	1,079	605	1,684	6,607	1,549	8,156
24	–	–	–	–	–	–	–	–	–	–	–	425	–	425	1,193	–	1,193
25	8	66	74	–	–	–	6	683	127	–	127	110	–	110	1,408	1,292	2,700
26	–	–	–	–	–	–	–	–	12	–	12	22	–	22	258	4	262
27	–	–	–	–	–	–	–	–	11	–	11	5	–	5	1,278	–	1,278
28	–	–	–	–	–	–	–	–	–	100	100	–	–	–	674	285	959
29	29	1	30	–	–	–	210	–	–	–	–	156	–	156	265	241	506
30	12	1	13	14	–	14	–	–	389	1,476	1,865	913	796	1,709	1,458	2,454	3,912
31	–	–	–	–	–	–	–	1	29	–	29	782	6	788	1,293	75	1,368
32	–	33	33	–	–	–	–	–	–	–	–	—1	38	37	25	471	496
33	–	382	382	–	265	265	–	–	–	181	181	–	40	40	–	1,484	1,484
34	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4,858	4,858
35	–	4,121	4,121	–	–	–	–	–	–	–	–	–	–	–	–	4,121	4,121
36	–	–	–	–	–	–	–	–	–	–	–	—86	–	—86	92	—18	74
37	–	6	6	–	63	63	–	–	67	1,510	1,577	6,678	51	6,729	7,027	5,266	12,293
38	–	–	–	–	–	–	–	–	–	–	–	18	–	18	1,349	–	1,349
39	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	4,093	4,093
40	140	5,048	5,188	481	328	809	216	* 684	2,123	3,267	5,390	14,730	1,569	16,299	39,251	27,859	67,110
41	–	–	44,205	–	–	7,562		–	–	–	10,141	–	–	7,240	–	–	114,067
			49,393			8,587					15,531			23,539			181,177

Add—RECEIPTS IN ENGLAND as per HOME ACCOUNTS, viz. :—

Royal Indian Engineering College :—

	£.	
Fees from students	16,336	
Sale of provisions, farm produce, &c.	858	
		17,194
TOTAL	£.	198,371

No. 48.—ABSTRACT ACCOUNT of GROSS RECEIPTS on account of IMPERIAL REVENUE from IRRIGATION WORKS brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1877.

	ACTUAL RECEIPTS.											
RECEIPTS ON REVENUE ACCOUNT.	Water-Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sale of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
RAJPOOTANA:												
Tanks in Ajmere Sub-collectorate	-	-	-	-	-	-	-	-	1	-	-	1
„ Beawar „	-	-	-	-	-	-	-	-	11	-	1	12
Bheer Reservoir	-	-	-	-	3	-	-	-	1	-	-	4
Bulad „	-	-	-	-	3	-	-	-	-	-	-	3
Rajosie „	-	-	-	-	1	-	-	-	-	-	-	1
TOTAL RAJPOOTANA £.	-	-	-	-	7	-	-	-	13	-	1	21
BRITISH BURMAH:												
Embankment Schemes	-	-	-	-	-	-	-	-	84	1	28	113
BENGAL:												
Orissa Project	4,038	-	2	-	58	73	-	2,288	312	-	685	7,456
Midnapore Series	6,146	-	-	-	-	-	-	6,765	-	-	788	13,699
Tidal Canal	-	-	-	-	-	27	-	4,457	17	-	2	4,503
Sone Project	5,976	-	-	-	1	82	-	485	386	-	388	7,318
TOTAL BENGAL £.	16,160	-	2	-	59	182	-	13,995	715	-	1,863	32,976
NORTH WESTERN PROVINCES:												
Ganges Canal	206,579	-	223	25	5,427	-	3,093	2,534	55	1,428	790	220,154
Agra Canal	8,334	-	3	-	188	-	-	6	47	114	260	8,952
Eastern Jumna Canal	53,907	-	72	-	1,306	-	785	1	29	317	124	56,541
Doon Canals	2,245	-	182	-	40	-	2,588	-	-	-	-	5,055
Rohilcund Canals:												
Paha water-courses												
Kailas ditto												
Baigul ditto	6,528	-	5	-	171	-	6	-	-	29	26	6,765
Kitcha ditto												
Bijnor Canals	671	-	13	-	17	-	-	-	-	-	13	714
Bundelcund Irrigation Works:												
Hamirpur Irrigation Works	277	-	-	-	1	-	-	-	-	-	7	285
Jhansi Irrigation Works	70	-	-	-	5	-	-	-	-	-	3	78
TOTAL NORTH WESTERN PROVINCES £.	278,611	-	498	25	7,155	-	6,472	2,541	131	1,888	1,223	298,544

PUNJAB.													
Western Jumna Canal	82,323	- -	316	68	1,423	388	1,529	834	81	615	236	87,813
Delhi and Goorgaon Irrigation Works	384	- -	- -	- -	62	19	- -	- -	- -	- -	1	466
Baree Doab Canal	51,946	- -	819	- -	1,698	618	3,854	8	86	190	51	59,270
Madhopur Workshops	- -	- -	- -	- -	- -	- -	- -	- -	30	- -	5	35
Lower Sutlej and Chenab Inundation Canals	68	- -	- -	- -	5	758	- -	- -	2	18	5	856
Upper Sutlej Inundation Canals	1,105	- -	- -	- -	118	206	- -	- -	18	- -	92	1,539
Indus Inundation Canals	- -	- -	- -	- -	62	- -	- -	- -	7	21	8,158	8,248
Shahpur Canal	1,364	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,364
TOTAL PUNJAB £.	137,190	- -	1,135	68	3,368	1,989	5,383	842	224	844	8,548	159,591
MADRAS.												
Godavery Delta Project	- -	- -	- -	- -	1,678	- -	- -	4,496	73	- -	86	6,333
Kistna Delta Project	- -	- -	- -	130	446	- -	- -	1,718	- -	- -	506	2,800
Pennair Anicut Project	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4	4
Cauvery Delta Project	- -	- -	- -	- -	404	- -	- -	- -	- -	- -	33	437
Chembrambakam Tank Project	- -	- -	- -	- -	1	- -	- -	- -	- -	- -	1	2
Palar Anicut Project	- -	- -	- -	- -	10	- -	- -	- -	- -	- -	- -	10
Streeviguntum Weir Project	- -	- -	- -	56	9	- -	- -	- -	13	- -	2	80
Palandorai Anicut Project	- -	- -	- -	- -	11	- -	- -	- -	- -	- -	1	12
TOTAL MADRAS £.	- -	- -	- -	186	2,559	- -	- -	6,214	86	- -	633	9,678
BOMBAY.												
Sind.												
Frontier Districts of Upper Sind:												
Desert Canal	- -	- -	- -	- -	1	- -	- -	- -	8	- -	- -	9
Hyderabad Collectorate:												
Alibhur Cutcherry Canal	47	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	47
Fulaili Canal	1,788	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	1,788
Great Marak Canal	214	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	214
Surfrazwah Canal	127	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	127
Other Works	1,412	- -	- -	- -	37	- -	- -	- -	- -	4	- -	1,453
Karachi Collectorate:												
Piniari Canal	88	- -	- -	- -	- -	- -	- -	- -	- -	- -	5	93
Other Works	332	- -	- -	- -	- -	- -	- -	- -	- -	- -	3	335
Shikarpur Collectorate:												
Bigari Canal	83	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	83
Sind Canal	58	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	58
Eastern Nara Canal	33	- -	- -	- -	27	- -	- -	- -	- -	7	10	77
Ghar Canal	115	- -	- -	- -	- -	- -	- -	- -	35	- -	- -	150
Sukar Canal	- -	- -	- -	- -	- -	- -	- -	- -	18	- -	33	51
Western Nara Works	227	- -	- -	- -	7	- -	- -	- -	15	- -	- -	249
Other Tanks, Canals, and Bunds	36	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	36
Total Sind £.	4,560	- -	- -	- -	72	- -	- -	- -	76	11	51	4,770
Carried forward £.	431,961	- -	1,635	279	13,141	2,178	11,855	23,592	1,253	2,733	12,296	500,923

No. 48.—Abstract Account of Gross Receipts on account of Imperial Revenue from Irrigation Works, brought to Account under that Head by the Public Works Department, for the Year ended 31st March 1877—*continued.*

	ACTUAL RECEIPTS.											
	Water-Rates from Irrigation.	Owner's Rates on Irrigated Lands.	Miscellaneous Receipts by Sales of Water.	Water Supply of Towns.	Receipts from Plantations.	Receipts from other Canal Produce.	Water Power.	Navigation Receipts.	Rents of Buildings, &c.	Fines.	Miscellaneous and other Items.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	431,961	- -	1,635	279	13,141	2,178	11,855	23,592	1,253	2,733	12,296	500,923
Receipts on Revenue Account—*continued.*												
Bombay—*continued.*												
Brought forward - - -	4,560	- -	- -	- -	72	- -	- -	- -	76	11	51	4,770
Dekkan:												
Ahmedabad Collectorate:												
Hathmati Canal - - - -	201	- -	- -	- -	15	- -	- -	- -	- -	- -	1	217
Ahmednagar Collectorate:												
Bhatowdi Tank - - - -	85	- -	- -	- -	- -	- -	- -	- -	- -	- -	41	126
Lakh Canal - - - - -	59	- -	- -	- -	3	- -	- -	- -	- -	- -	- -	62
Dharwar Collectorate:												
Madak Tank - - - - -	75	- -	- -	- -	3	- -	- -	- -	- -	- -	- -	78
Other Works - - - - -	93	- -	- -	- -	- -	- -	- -	- -	- -	- -	181	274
Guzerat:												
Other Works - - - - -	55	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	55
Kaira Collectorate:												
Khari Sluices - - - - -	- -	- -	- -	- -	- -	- -	2	- -	- -	- -	3	5
Kaladgi Collectorate:												
Other Tanks - - - - -	7	- -	- -	- -	- -	- -	- -	- -	- -	- -	7	14
Khandeish Collectorate:												
Hartala Tank - - - - -	21	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	21
Mhuswa Tank - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	5	5
Jamda Canal - - - - -	195	- -	2	3	14	- -	- -	6	- -	- -	- -	220
Panjhra Irrigation Works - - -	54	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	54
Nasick Collectorate:												
Ojhar Canal - - - - -	115	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	115
Palkhair Canal - - - -	188	- -	- -	- -	3	- -	- -	- -	- -	- -	- -	191
Wadali Canal - - - - -	45	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	45
Other Canals - - - - -	31	- -	- -	- -	2	- -	- -	- -	- -	- -	1	34

Poona Collectorate:													
Kasardi Tank	10	- -	2	- -	- -	- -	- -	- -	- -	- -	- -	- -	12
Muta Canal	269	- -	- -	3,256	8	- -	- -	- -	- -	1	- -	29	3,563
Other Canals	30	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	30
Satara Collectorate:													
Chickli Canal	98	- -	- -	- -	4	- -	- -	- -	- -	- -	- -	- -	102
Gondowli Canal	29	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	29
Krishna Canal	1,444	- -	- -	- -	105	- -	- -	- -	- -	- -	- -	- -	1,549
Maini Tank	208	- -	- -	- -	7	- -	- -	- -	- -	- -	- -	- -	215
Rewari Canal	234	- -	- -	- -	4	- -	- -	- -	- -	- -	- -	- -	238
Yerla Canal	125	- -	- -	- -	3	- -	- -	- -	- -	- -	- -	- -	128
Sholapur Collectorate:													
Ekruk Tank	245	- -	18	- -	14	- -	- -	- -	- -	- -	- -	—42	235
Total Dekkan £.	3,916	- -	22	3,259	187	- -	- -	- -	6	1	- -	226	7,617
TOTAL BOMBAY £.	8,476	- -	22	3,259	259	- -	- -	- -	6	77	11	277	12,387
TOTAL in INDIA £.	440,437	- -	1,657	3,538	13,400	2,178	11,855	23,598	1,330	2,744	12,573		513,310
IN ENGLAND:													
Rent, &c., of Houses acquired from the East India Irrigation and Canal Company	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	351
TOTAL RECEIPTS ON REVENUE ACCOUNT	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	513,661
RECEIPTS FROM ORDINARY AGRICULTURAL WORKS FOR WHICH NO CAPITAL OR REVENUE ACCOUNT IS KEPT.													
BENGAL	- -	- -	- -	- -	- -	- -	- -	- -	98	- -	6,935		7,033
NORTH WESTERN PROVINCES	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	32		32
PUNJAB	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	789		789
MADRAS	- -	- -	- -	1,419	- -	- -	- -	- -	- -	- -	76		1,495
BOMBAY	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	90		90
TOTAL £.	- -	- -	- -	1,419	- -	- -	- -	- -	98	- -	7,922		9,439
TOTAL IMPERIAL REVENUE FROM AGRICULTURAL WORKS, BROUGHT TO ACCOUNT IN PUBLIC WORKS DEPARTMENT £.													523,100

No. 49.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against CAPITAL ACCOUNT of IRRIGATION WORKS, for the Year ended 31st March 1877.

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Rajpootana.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	–	–	—8	–	–	–	–	–	—8	1,872	1,472	101	355	—249	1	3,550
Jalea Reservoir	2,820	705	113	–	–	3	320	323	3,315	18,167	5,354	886	–	815	8	25,214
Bulad Reservoir	73	19	—38	–	–	–	–	–	54	5,643	2,327	216	–	–	11	8,175
Rajosee Reservoir	366	91	3	–	–	–	–	–	460	3,020	756	107	–	–	–	3,883
Naie Reservoir	56	14	2	–	–	–	–	–	72	56	14	2	–	–	–	72
Tanks in Ajmere Sub-Collectorate:																
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	37,646	–	–	–	–	–	37,646
Muckerwalla Tank	–	–	–	–	–	–	–	–	–	1,706	747	86	–	–	–	2,539
Tanks in Beawar Sub-Collectorate:																
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	15,894	–	–	–	–	–	15,894
Inspection Bungalows	–	–	–	–	–	–	–	–	–	538	178	27	–	–	–	743
Tanks in Todghur Sub-Collectorate:																
Outlay on old works now brought to account	–	–	–	–	–	–	–	–	–	8,217	–	–	–	–	–	8,217
Amner dam	–	–	–	–	–	–	–	–	–	1,826	457	91	–	–	–	2,374
Total Rajpootana £.	3,315	829	72	–	–	3	320	323	3,893	94,585	11,305	1,516	355	566	20	108,307
Oudh.																
Sardah Canal (works suspended) £.	–	–	–	–	–	–	–	–	–	6,152	37,639	1,762	–	–	1,445	44,108
Central Provinces.																
Balaghat Doab Canal	–	–	–	–	–	–	–	–	–	335	2,835	68	–	–	–	3,233
Ramtek Reservoir	–	–	–	–	–	–	–	–	–	236	2,051	14	–	–	35	2,266
Kanhan River, Kappa Lake Project	–	–	–	–	–	–	–	–	–	657	7,743	159	–	–	5	8,554
Pench River, Anicut and Canal Project	–	–	–	–	–	–	–	–	–	144	6,090	230	–	–	32	6,432
Projects not brought to maturity or abandoned	–	–	–	–	–	–	–	–	–	495	12,717	389	–	–	–	13,601
Total Central Provinces £.	–	–	–	–	–	–	–	–	–	1,867	31,436	855	–	–	72	34,086

British Burmah.																
Irrawaddie Embankment Scheme	12,189	2,804	110	–	–	34	238	272	14,831	216,939	38,593	1,143	5	254	226	256,708
Ramree Embankment Scheme	–	–	–	–	–	–	–	–	–	6,404	1,357	114	5	–	1	7,879
Martaban Embankment Scheme	661	152	18	–	–	–	–	–	831	2,206	444	23	–	–	–	2,673
Pegu and Sittang Canal Embankment	12,100	2,783	4	–	–	2	–	2	14,885	23,984	5,516	117	–	–	2	29,615
Total British Burmah £.	24,950	5,739	132	–	–	36	238	274	30,547	249,533	45,910	1,397	10	254	229	296,875
Bengal.																
Orissa Project	219	53	–	–	–	–	–	–	272	31,198	2,245	263	–	–	–	33,706
Midnapore Project	–	–	–	–	–	–	–	–	–	25,157	301	–	–	–	–	25,458
Tidal Canal	–	–	–	–	–	–	–	–	–	8,732	524	–	–	–	–	9,256
Soane Scheme	–	–	–	–	–	–	–	–	–	6,240	2,624	–	–	–	–	8,864
Damoodah Scheme	–	–	–	–	–	23	–	23	*—23*	8,411	9,403	710	–	–	2,784	15,740
Tirhoot Project	791	8,859	*—37*	–	1,328	8	–	8	10,933	9,016	38,380	1,451	–	1,367	13	50,201
Hooghly Project	7	8	5	–	–	8	–	8	12	12,206	1,491	639	–	–	18	14,318
Total Bengal £.	1,017	8,920	*—32*	–	1,328	39	–	39	11,194	100,960	54,968	3,063	–	1,367	2,815	157,543
North Western Provinces.																
Ganges Canal	22,850	6,279	–	–	–	73	20,167	20,240	8,889	2,031,657	272,003	19,865	–	54,164	14,494	2,363,195
Agra Canal	4,943	1,221	–	–	–	–	–	–	6,164	15,778	3,388	–	–	–	–	19,166
Eastern Jumna Canal	16,383	3,859	1,047	–	–	–	555	555	20,734	193,959	35,506	2,037	–	7,572	47	239,027
Doon Canals	599	148	–	–	–	–	49	49	698	55,894	4,226	415	–	113	–	60,648
Rohilkhund Canals: Paha Watercourses, Kailas Watercourses, Baigul Watercourses, Kitcha Watercourses	7,911	1,917	13	–	–	1	924	925	8,916	94,914	32,558	2,889	–	750	739	130,381
Bijnor Canals	–	–	–	–	–	–	–	–	–	6,997	–	–	–	–	–	6,997
Bundelkund Irrigation Works:																
Hamirpur Irrigation Works	–	–	–	–	–	–	–	–	–	96	3	–	–	–	–	99
Jhansie Irrigation Works	–	–	–	–	–	–	–	–	–	7,223	166	–	–	–	–	7,389
Bundelkund Irrigation Survey	150	2,167	–	–	25	2	–	2	2,340	1,634	16,912	142	–	31	53	18,666
Eastern Ganges Canal	–	–	–	–	–	80	–	80	*—80*	960	32	–	–	–	86	906
Agra Irrigation Works (abandoned)	–	–	–	–	–	–	–	–	–	20,122	2,069	6	–	–	–	22,197
Lower Ganges Canal	467	94	–	–	–	–	–	–	561	467	94	–	–	–	–	561
Total North Western Provinces £.	53,303	15,685	1,060	–	25	156	21,695	21,851	48,222	2,429,701	366,957	25,354	–	62,630	15,410	2,869,232

No. 49.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Irrigation Works, for the Year ended 31st March 1877—*continued.*

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
Punjab.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Baree Doab Canal	59	15	–	–	–	1	6,039	6,040	—*5,966*	936,572	166,531	42,997	–	5,976	1	1,152,075
Madhopore Workshops	–	–	–	–	–	2,307	–	2,307	—*2,307*	25,590	–	41,329	–	–	10,734	56,185
Western Jumna Canal	15	21	–	–	862	–	–	–	898	208,222	21,029	352	–	3,663	2	233,264
Delhi and Goorgaon Irrigation Works	–	–	–	–	–	–	–	–	–	17,553	784	1	–	–	–	18,338
Upper Sutlej Inundation Canals	658	166	–	–	–	–	16	16	808	41,155	5,840	1,315	–	343	–	48,653
Lower Sutlej Inundation Canals	–	–	–	–	–	–	26	26	—*26*	9,610	1,083	63	–	9	–	10,765
Indus Sutlej Inundation Canals	2,500	632	–	–	412	–	–	–	3,544	52,203	8,340	67	–	450	–	61,060
Shapore and Sahiwal Canals	–	–	–	–	–	–	–	–	–	2,078	44	–	–	–	–	2,122
Sirhind Canal	–	–	–	–	–	–	–	–	–	407	2,862	267	–	–	–	3,536
Swat River Canal	–	–	–	–	–	–	–	–	–	40	455	–	–	–	–	495
Derajat Canals Special Survey	86	4,825	2	–	–	8	272	280	4,633	930	27,939	174	–	–	24	29,019
Lower Baree Doab Special Survey	99	4,021	3	–	–	–	36	36	4,087	1,680	20,538	224	–	–	6	22,436
Total Punjab £.	3,417	9,680	5	–	1,274	2,316	6,389	8,705	5,671	1,296,040	255,445	86,789	–	10,441	10,767	1,637,948
Madras.																
Godavery Delta Works	149	59	36	–	–	–	1,541	1,541	—*1,297*	429,735	51,278	27,515	–	—*1,822*	47	506,659
Kistna Delta Works	662	407	551	–	1,115	–	–	–	2,735	283,063	38,210	3,768	–	3,118	–	328,159
Pennar Anicut Project	3,410	937	1,508	–	–	–	–	–	5,855	72,721	11,116	1,835	–	—*63*	–	85,609
Cauvery Delta Works	5	*6*	–	–	–	–	81	81	—*70*	–	–	–	–	–	–	* 94,070
Madras Water Supply	–	–	–	–	–	–	–	–	–	92,860	9,171	633	–	–	–	102,664
Chembrambakum Tank Project	—*151*	—*42*	—*3*	–	–	–	–	–	—*196*	23,904	6,958	372	–	–	28	31,206
Rooshkoolia Project	–	–	–	–	–	–	–	–	–	209	3,470	8	–	–	–	3,687
Perryar Project	–	–	–	–	–	–	–	–	–	3,269	4	–	–	–	–	3,273
Palar Anicut Project	–	–	–	–	–	–	–	–	–	110,153	15,200	438	–	–	–	125,791
Streeviguntum Anicut	–	21	–	–	–	–	–	–	21	–	21	–	–	–	–	21
Other Works	–	2,437	185	–	–	2,037	–	2,037	1,585	13,381	9,011	398	–	—*188*	2,037	20,565
Famine Outlay not yet distributed	2,600	1,077	–	–	1,374	–	–	–	5,051	2,600	1,077	–	–	1,374	–	5,051
Total Madras £.	6,675	5,902	2,277	–	2,489	2,037	1,622	3,659	13,684	–	–	–	–	–	–	1,306,755

Bombay.																
Dekkan.																
Ahmedabad Collectorate:																
Hathmati Canal - -	–	–	–	–	–	–	–	–	–	915	1,582	296	–	–	–	2,793
Subarmati Project Survey	–	–	–	–	–	–	–	–	–	499	3,028	–	–	–	–	3,527
Ahmednagar Collectorate:																
Bhatodi Tank - - -	1,057	150	–	–	–	–	–	–	1,207	25,835	6,554	899	–	–	54	33,234
Lakh Canal - - -	–	–	–	–	–	–	–	–	–	(a)7,012	*2,412	1,629	–	–	–	11,053
Palkhair Canal - -	–	–	–	–	–	–	–	–	–	39	569	209	–	–	–	817
Wozar Canal - - -	655	165	–	–	–	–	–	–	820	14,151	5,092	248	–	–	14	19,477
Dharwar Collectorate:																
Madak Tank - - -	133	34	–	–	–	–	–	–	167	12,185	9,731	282	–	–	–	22,198
Mavinkopp Tank - - -	429	121	20	–	–	1	–	1	569	490	136	20	–	–	1	645
Doni Reservoir - -	135	19	16	–	–	1	–	1	169	425	316	143	–	–	1	883
Kulala Nulla - - -	–	–	–	–	–	–	–	–	–	2,233	699	3	–	–	–	2,935
Kaira Collectorate:																
Khari Sluices - - -	696	173	54	–	–	–	–	–	923	4,970	1,546	57	–	–	–	6,573
Kaladgi Collectorate:																
Malaprabha Project Survey	–	–	–	–	–	–	–	–	–	268	743	14	–	–	–	1,025
Ghataprabha Project Survey	–	–	–	–	–	–	–	–	–	1,053	2,899	36	–	–	–	3,988
Kandeish Collectorate:																
Hartala Tank - - -	147	36	–	–	–	–	–	–	183	3,171	1,150	258	–	–	–	4,579
Jamda Canal - - -	–	–	–	–	–	–	–	–	–	73,777	17,736	1,213	117	–	–	92,843
Panjhra Irrigation Works -	–	–	–	–	–	–	–	–	–	9,493	1,924	176	–	–	–	11,593
Mhuswa Tank - - -	1,795	449	86	–	–	–	–	–	2,330	5,668	1,603	100	–	–	–	7,371
Bhokar Tank - - -	–	–	–	–	–	–	–	–	–	174	849	–	–	–	–	1,023
Nasik Collectorate:																
Wadali Canal - - -	1	–	–	–	–	–	–	–	1	2,001	510	160	–	–	–	2,671
Poona Collectorate:																
Moota Storage Lake and Canal	137	18	–	–	–	–	–	–	155	1,099	7,528	1,101	–	–	–	† 9,728
Kasardi Tank - - -	–	–	–	–	–	–	–	–	–	3,143	850	88	–	–	–	4,081
Nira Project - - -	98	216	–	–	–	–	–	–	314	1,467	6,289	856	–	–	–	8,612
Satara Collectorate:																
Chickli Canal - - -	–	–	–	–	–	–	–	–	–	3,985	1,361	21	–	–	–	5,367
Gundowli Canal - -	–	–	–	–	–	–	–	–	–	6,467	2,571	52	–	–	13	9,077
Krishna Canal - - -	137	25	22	–	–	–	–	–	184	48,412	9,704	66	–	–	–	† 58,182
Mayni Tank - - -	15	3	–	–	–	–	–	–	18	23,038	8,901	301	–	–	54	32,186
Yerla Canal - - -	1,842	233	80	–	–	6	–	6	2,149	12,069	2,632	134	–	–	6	† 14,829
Rewari Canal - - -	–	–	–	–	–	–	–	–	–	4,119	708	2	–	–	–	4,829
Sholapur Collectorate:																
Ekrook Tank - - -	–	–	–	–	–	–	–	–	–	436	56	6	–	–	–	498
Koregaum Tank - -	–	–	–	–	–	–	–	–	–	1,588	324	6	–	–	–	1,918
Bhima and Sina Project Survey	–	–	–	–	–	–	–	–	–	1,424	1,367	35	–	–	–	2,826
Carried forward - - £.	7,277	1,642	278	–	–	8	–	8	9,189	271,606	101,370	8,411	117	–	143	381,361

(a) Include 151 *l.*, 17 *l.*, 50 *l.*, and 47 *l.*, being outlay on repairs chargeable to capital account.

* The difference between this amount and what has been shown in the previous accounts is due to the introduction of the entries for the years previous to 1873–74, the accounts of which, from the beginning, have now been brought up for the first time. The distribution of the amount by sub-heads will be furnished in future accounts.

† The differences between these amounts and what have been shown in the previous accounts are due to certain alterations in the capital entries for some survey charges, &c., previous to 1872–73.

No. 49.—Detailed Account of Expenditure from Imperial Funds, Ordinary, against Capital Account of Irrigation Works, for the Year ended 31st March 1877—*continued.*

	Expenditure during Year.									Total Expenditure to End of Year.						
						Deduct										
	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Receipts on Capital Account.	Stores and Advances paid for in previous Years, and charged to Works in current Year, in excess of Payments on the same Account.	Total.	Net Total.	Works.	Establishment.	Tools and Plant.	Profit and Loss.	Stock and Advances.	Less Receipts on Capital Account.	Net Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward	7,277	1,642	278	–	–	8	–	8	9,189	271,606	101,370	8,411	117	–	143	381,361
Bombay—*continued.*																
Dekkan—continued.																
Surat Collectorate:																
Tapti River Survey	1	61	–	–	–	7	1	8	54	4,290	11,229	937	–	–	16	16,440
Dambal	–	–	–	–	–	–	–	–	–	24	6	–	–	–	–	*30
Pingli Canal	14	92	–	–	–	–	–	–	106	14	92	–	–	–	–	106
Mhaswad Tank	36	67	3	–	–	–	–	–	106	279	177	4	–	–	–	*460
Medleri Tank	6	76	–	–	–	–	–	–	82	6	76	–	–	–	–	82
	7,334	1,938	281	–	–	15	1	16	9,537	276,219	112,950	9,352	117	–	159	398,479
Deduct,—Outlay from Contributions	545	81	–	–	–	–	–	–	626	2,184	142	–	–	–	–	*2,326
Total Dekkan	6,789	1,857	281	–	–	15	1	16	8,911	274,035	112,808	9,352	117	–	159	396,153
Sind.																
Frontier Districts of Upper Sind:																
Desert Canal Mucksooda Canal	1,204	1,575	147	–	–	–	9	9	2,917	36,556	10,997	1,208	–	–	1	48,760
Haiderabad Collectorate:																
Alibhur Kachari Canal	–	–	–	–	–	–	–	–	–	1,963	354	2	–	–	–	2,319
Fuleli Canal	450	112	–	–	–	–	–	–	562	52,128	13,602	63	–	–	2	65,791
Great Marrack Canal	–	–	–	–	–	–	–	–	–	14,064	2,807	142	–	–	8	*17,005
Surfrazwah Canal, including Nasirwah	–	–	–	–	–	–	–	–	–	10,342	1,510	3	–	–	–	11,855
Rohri and Haiderabad Canal Survey	–	–	–	–	–	–	–	–	–	94	7,516	67	–	–	–	7,677
Karachi Collectorate:																
Nara and Branches, Improvements to Western Nara	3,271	762	159	–	–	–	–	–	4,192	24,680	6,856	7,993	–	–	19	39,510
Pinyari Canal	–	–	–	–	–	–	–	–	–	1,245	292	3	–	–	–	1,540
Eastern Delta Survey	36	640	–	–	–	–	–	–	676	174	1,668	17	–	–	–	1,859

Shikarpur Collectorate:																
Eastern Nara Works -	2,371	510	195	–	–	2	–	2	3,074	211,984	49,215	2,923	–	–	10	264,112
Sind Canal - - -	–	–	–	–	–	–	–	–	–	10,751	1,518	–	–	–	–	12,269
Ghar and Branches - -	6,422	1,031	–	–	–	–	–	–	7,453	31,313	7,084	144	–	–	–	*38,491
Bigari Canal - - -	14,135	2,827	68	–	–	–	–	–	17,030	44,434	4,689	313	–	–	–	49,436
Sukkur and Shahadadpur Canal - - - -	3,405	574	52	–	–	3	–	3	4,028	55,796	9,391	727	–	–	3	*65,911
Kushmur and Bigari Bund	6,612	1,971	303	–	–	290	–	290	8,596	70,240	9,834	4,397	–	–	491	83,980
Kasimpur Bund - -	5,249	709	–	–	–	–	–	–	5,958	5,249	709	–	–	–	–	5,958
Jambro Canal (*a*) - -	–	–	–	–	–	–	–	–	–	432	3,391	–	–	–	6	3,817
Jerruck Canal Survey -	*—18*	*—1*	–	–	–	–	–	–	*—19*	–	–	–	–	–	–	–
	43,137	10,710	924	–	–	295	9	304	54,467	571,445	131,383	18,002	–	–	540	720,290
Deduct,—Outlay from Contributions - -	162	19	–	–	–	–	–	–	181	440	183	–	–	–	–	623
Total Sind - - £.	42,975	10,691	924	–	–	295	9	304	54,286	571,005	131,200	18,002	–	–	540	719,667
TOTAL BOMBAY - - £.	49,764	12,548	1,205	–	–	310	10	320	63,197	845,040	244,008	27,354	117	–	699	1,115,820
Add,—Famine Works:																
Khandeish Collectorate:																
Ojhar Canal - - -	620	156	–	–	–	–	–	–	776	620	156	–	–	–	–	776
Poona Collectorate:																
Motaba Tank - - -	2,491	369	–	–	–	–	–	–	2,860	2,491	369	–	–	–	–	2,860
Patus Tank - - -	524	89	–	–	–	–	–	–	613	524	89	–	–	–	–	613
Sirsaphal Tank - -	1,173	200	–	–	–	–	–	–	1,373	1,173	200	–	–	–	–	1,373
Nira Collectorate:																
Nira Canal - - -	848	556	1,771	–	–	–	–	–	3,175	848	556	1,771	–	–	–	3,175
Sholapur Collectorate:																
Ashti Tank - - -	2,373	531	1,707	–	–	–	–	–	4,611	2,373	531	1,707	–	–	–	4,611
Satara Collectorate:																
Yearla Canal - - -	7,063	903	268	–	–	–	–	–	8,234	7,063	903	268	–	–	–	8,234
Newru Tank - - -	75	39	451	–	–	–	–	–	565	75	39	451	–	–	–	565
Pingli Tank - - -	4,815	711	350	–	–	–	–	–	5,876	4,815	711	350	–	–	–	5,876
Mhuswod Tank - -	3,401	591	2,434	–	–	–	–	–	6,426	3,401	591	2,434	–	–	–	6,426
Belgaum and Dharwar:																
Gokak Canal - - -	53	35	64	–	–	–	–	–	152	53	35	64	–	–	–	152
Dambal Tank - - -	1,456	364	29	–	–	–	–	–	1,849	1,456	364	29	–	–	–	1,849
Medleri Tank - - -	562	143	11	–	–	–	–	–	716	562	143	11	–	–	–	716
TOTAL - - £.	25,454	4,687	7,085	–	–	–	–	–	37,226	25,454	4,687	7,085	–	–	–	37,226
GRAND TOTAL, BOMBAY - £.	75,218	17,235	8,290	–	–	310	10	320	100,423	870,494	248,695	34,439	117	–	699	1,153,046

* The differences between these amounts and what have been shown in the previous accounts are due to certain alterations in the Capital Entries for some Survey Charges, &c., previous to 1872-73.
(*a*) This work was formerly included with the Eastern Nara Works.

No. 50.—ACCOUNT of EXPENDITURE from IMPERIAL FUNDS, ORDINARY, against REVENUE ACCOUNT of IRRIGATION WORKS, for the Year ended 31st March 1877.

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
Rajpootana.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	–	85	43	2	–	–	130	–	142	98	3	–	–	243
Bulad Reservoir	–	129	45	3	–	–	177	–	129	45	3	–	–	177
Rajosie Reservoir	–	29	14	1	–	–	44	–	29	14	1	–	–	44
Tanks in Beawur Sub-Collectorate	–	1,440	1,547	34	–	–	3,021	–	13,012	9,200	288	–	–	22,500
Tanks in Ajmere Sub-Collectorate	–	1,092	1,435	32	–	–	2,559	–	6,527	6,933	205	–	–	13,665
Tanks in Todgurh Sub-Collectorate	–	571	657	17	–	–	1,245	–	3,781	4,225	136	–	–	8,142
Total Rajpootana £.	–	3,346	3,741	89	–	–	7,176	–	23,620	20,515	636	–	–	44,771
British Burmah.														
Irrawaddy Embankment	123	2,993	716	46	–	–	3,878	The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.						
Ramree	–	290	66	–	–	–	356							
Reclamation of Thalow Plain	–	28	7	–	–	–	35							
Total British Burmah £.	123	3,311	789	46	–	–	4,269							
Bengal.														
Orissa Project	131	13,918	6,248	1,169	–	–	21,466	131	84,895	43,411	4,127	64	–	132,628
Midnapore Project	–	10,951	5,206	971	–	–	17,128	556	52,153	26,697	1,489	–	–	80,895
Tidal Canal	–	764	436	43	–	–	1,243	–	13,134	4,697	395	–	–	18,226
Sone Project	–	14,518	5,424	17	–	–	19,959	–	23,501	7,984	17	–	–	31,502
Total Bengal £.	131	40,151	17,314	2,200	–	–	59,796	687	173,683	82,789	6,028	64	–	263,251
North Western Provinces.														
Ganges Canal	6,511	35,916	60,289	1,646	–	678	105,040	25,113	696,145	754,725	24,615	4,747	678	1,506,023
Agra Canal	37	7,098	4,215	239	–	24	11,613	68	17,412	6,692	312	–	24	24,508
Eastern Jumna Canal	2,208	7,750	11,272	115	–	129	21,474	8,480	202,954	267,528	1,859	32	129	480,982
Rohilkund Canals:														
Paha Watercourses														
Kailas Watercourses														
Baigul Watercourses	254	1,603	3,120	48	–	272	5,297	254	26,700	48,329	1,577	380	272	77,512
Kitcha Watercourses														
Bijnor Canals	–	90	140	–	–	518	748	–	2,177	2,576	11	–	518	5,282
Doon Canals	223	667	1,606	259	–	–	2,755	1,686	23,636	28,515	760	576	–	55,173

Bundelkund Irrigation Works:														
Hamirpur Irrigation Works	5	114	150	3	–	–	272	130	1,888	1,518	20	–	–	3,556
Jhansi Irrigation Works	61	75	77	–	–	4	217	290	1,673	1,267	–	–	4	3,234
Agra Irrigation Works	–	–	–	–	–	–	–	–	3,210	5,073	4	5	–	8,292
TOTAL NORTH WESTERN PROVINCES £.	9,299	53,313	80,869	2,310	–	1,625	147,416	36,021	975,795	1,116,223	29,158	5,740	1,625	2,164,562
PUNJAB.														
Baree Doab Canal	3,940	25,343	25,617	465	–	–	55,365	12,720	295,012	315,714	8,051	88	–	631,585
Madhopore Workshops	–	256	1,056	–	163	–	1,475	–	417	2,850	11,399	23,540	–	38,206
Western Jumna Canal	454	12,652	25,489	332	10	–	38,937	5,122	532,587	363,241	3,718	250	–	904,918
Delhi and Goorgaon Irrigation Works	–	260	970	–	–	–	1,230	48	15,179	10,515	65	27	–	25,834
Upper Sutlej Inundation Canals	67	3,637	4,118	12	2	–	7,836	8,723	79,004	63,575	798	2	–	152,102
Lower Sutlej Inundation Canals	818	1,402	4,379	11	–	–	6,610	7,879	29,956	65,188	452	57* / 152,209	–	255,741
Indus Inundation Canal	1,763	11,497	7,977	159	–	–	21,396	6,851	157,657	68,620	1,331	37	–	234,496
Shahpore Canals	–	500	78	–	–	–	578	–	2,889	265	–	–	–	3,154
	7,042	55,547	69,684	979	175	–	133,427	41,343	1,112,701	889,968	25,814	176,210	–	2,246,036
Deduct Outlay from Contributions, Fine Fund, and Statute Labour	885	482	–	–	–	–	1,367	9,024	56,605	–	–	152,209	–	217,838
TOTAL PUNJAB £.	6,157	55,065	69,684	979	175	–	132,060	32,319	1,056,096	889,968	25,814	24,001	–	2,028,198
MADRAS.														
Godavery Delta System	752	14,183	8,746	4,656	–	–	28,337							
Kistna Delta System	511	11,660	5,781	2,759	–	–	20,711							
Pennair Anicut System	414	2,441	1,205	62	–	–	4,122							
Chembrambaukum Tank Project	68	1,639	630	57	–	–	2,394							
Palar Anicut System	377	5,099	1,723	102	–	–	7,301							
Pelandorai Anicut System	–	900	306	17	–	–	1,223							
Cauvery Delta System	983	7,514	3,261	160	–	–	11,918							
Streeviguntum Anicut System	212	1,173	576	27	–	–	1,988							
Famine outlay not yet distributed	–	420	109	–	–	–	529							
TOTAL MADRAS £.	3,317	45,029	22,337	7,840	–	–	78,523							

The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.

BOMBAY.														
Works for which Capital Accounts are kept.														
Dekkan.														
Ahmedabad Collectorate:														
Hathmati Canal	61	359	642	6	–	–	1,068	61	859	1,473	5	–	–	2,398
Ahmednagar Collectorate:														
Bhatodi Tank	–	58	12	–	–	–	70	96	263	468	5	–	–	832
Lakh Canal	14	216	284	–	–	–	514	122	2,916	2,853	46	–	–	5,937
Palkhair Canal	23	168	285	–	–	–	476	83	335	510	1	–	–	929
Wozar Canal	1	116	142	–	–	–	259	12	116	154	–	–	–	282
Carried forward £.	99	917	1,365	6	–	–	2,387	374	4,489	5,458	57	–	–	10,378

* Charges on account of statute labour.

No. 50.—Account of Expenditure from Imperial Funds, Ordinary, against Revenue Account of Irrigation Works, for the Year ended 31st March 1877—*continued.*

	Expenditure during Year.							Total Expenditure to End of Year.						
	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.	Works.	Repairs, including Plantations.	Establishment.	Tools and Plant.	Profit and Loss.	Revenue Refunded.	Total.
Bombay—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Works for which Capital Accounts are kept —*continued.*														
Brought forward - - -	99	917	1,365	6	—	—	2,387	374	4,489	5,458	57	—	—	10,378
Dekkan—continued.														
Dharwar Collectorate:														
Madack Tank - - - - -	15	102	43	–	–	–	160	49	1,232	2,383	51	–	–	3,715
Kulala Nulla - - - - -	–	–	–	–	–	–	–	18	263	371	10	–	–	662
Mavinkopp Tank - - - - -	–	152	25	–	–	–	177	–	–	–	–	–	–	–
Kaira Collectorate:														
Khari Sluices - - - - -	1	52	337	–	–	–	390	404	741	2,124	34	–	–	3,303
Kandeish Collectorate:														
Jamda Canal - - - - -	50	387	546	–	–	–	983	578	5,153	4,568	174	–	–	10,473
Panjhra Irrigation Works - - -	22	64	98	–	–	–	184	117	4,510	1,731	1	–	–	6,359
Nasik Collectorate:														
Wadali Canal - - - - -	–	13	16	–	–	–	29	–	287	273	9	–	–	569
Poona Collectorate:														
Moota Storage Lake and Canal - -	–	1,875	385	–	–	–	2,260	–	4,188	1,292	–	–	–	5,480
Kasardi Tank - - - - -	2	13	3	–	–	–	18	9	307	146	39	–	–	501
Satara Collectorate:														
Chickli Canal - - - - -	–	41	96	–	–	–	137	–	319	763	3	–	–	1,085
Gundowli Canal - - - - -	–	37	83	–	–	–	120	–	262	688	1	–	–	951
Khrishna Canal - - - - -	8	543	967	4	–	–	1,522	37	4,900	7,602	50	–	–	12,589
Mayni Tank - - - - - -	–	60	120	–	–	–	180	–	129	273	2	–	–	404
Yerla Canal - - - - - -	–	55	132	1	–	–	188	–	997	1,639	9	–	–	2,645
Rewari Canal - - - - -	–	59	152	1	–	–	212	24	855	1,493	5	–	–	2,377
Sholapur Collectorate:														
Ekrook Tank - - - - -	–	718	138	45	–	–	901	546	4,598	5,439	147	–	–	10,730
Sind.														
Frontier Districts of Upper Sind:														
Desert Canal - - - - - -	–	543	190	10	–	–	743	479	5,915	1,575	43	–	–	7,312
Haiderabad Collectorate:														
Alibhur Kacheri Canal - - - -	–	243	115	–	–	–	358	–	2,102	486	7	–	–	2,595
Fuleli Canal - - - - -	328	8,922	3,104	40	–	–	12,394	–	–	–	–	–	–	–
Great Marrack Canal - - - -	–	348	213	–	–	–	561	–	4,471	1,139	12	–	–	5,622
Surfrazwah Canal - - - - -	–	598	193	–	–	–	791	–	2,463	829	5	–	–	3,297

Karachi Collectorate:														
Western Nara	5	3,218	1,329	14	–	–	4,566	694	5,435	2,281	13	–	–	8,423
Pinyari Canal	521	3,302	1,357	7	–	–	5,187	2,635	69,106	32,443	894	–	–	105,078
Shikarpur Collectorate:														
Eastern Nara Works	809	7,295	4,362	46	–	–	12,512	382	64,085	16,464	85	–	–	81,016
Sind Canal	28	820	224	8	–	–	1,080	135	21,593	4,870	639	–	–	27,237
Ghar and Branches	132	4,853	1,383	14	–	–	6,382							
Bigari Canal	–	4,958	1,093	41	–	–	6,092							
Sukkur and Shahadadpur Canal	48	2,860	514	53	–	–	3,475							
Kushmur and Bigari Bund	–	3,520	786	27	–	–	4,333							
Kasimpur Bund	–	72	27	–	–	–	99							
	2,068	46,640	19,396	317	–	–	68,421							
Deduct, Expenditure from Contributions	327	22	–	–	–	–	349							
	1,741	46,618	19,396	317	–	–	68,072							
Works for which Capital Accounts are not kept.														
Dekkan.														
Belgaum and Dharwar	216	1,188	1,941	86	–	–	3,431							
Guzerat	–	406	297	3	–	–	706							
Kandeish	172	2,620	1,936	61	–	–	4,789							
Poona	–	54	11	–	–	–	65							
Ratnagiri	–	11	2	–	–	–	13							
Surat	–	13	–	–	–	–	13							
Colaba	–	15	–	–	–	–	15							
Sind.														
Begari	40	2,867	492	–	–	–	3,399							
Fuleli	–	1,756	253	–	–	–	2,009							
Ghar	–	471	180	1	–	–	652							
Karachi Collectorate	482	5,345	1,798	53	–	–	7,678							
Rohri	143	10,325	2,838	30	–	–	13,336							
Sukkur	1,724	222	684	11	–	–	2,641							
	2,777	25,293	10,432	245	–	–	38,747							
Deduct, Expenditure from Contributions	311	1,206	–	–	–	–	1,517							
	2,466	24,087	10,432	245	–	–	37,230							
TOTAL BOMBAY £.	4,207	70,705	29,828	562	–	–	105,302							
Add, Outlay on Famine Works	220	875	843	748	–	–	2,686							
GRAND TOTAL, BOMBAY £.	4,427	71,580	30,671	1,310	–	–	107,988							

The Revenue Accounts have not yet been made up finally, and the entries in these columns are therefore left blank.

Note.—In Bombay the figures in columns showing the Total Expenditure to end of Year have been entered against some of the works as the best that could be compiled under the present circumstances.

No. 51.—DETAILED ACCOUNT of EXPENDITURE on MILITARY WORKS, for the Year ended 31st March 1877.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
	INSPECTOR GENERAL.				
	AGRA:	£.	£.	£.	£.
1	New buildings for European Infantry, consisting of one double-storeyed barrack for single men, 7 blocks of quarters for married men, and one double-storeyed hospital	38,902	7,230	29,598	36,828
2	Buildings for Ordnance Department in Fort	2,910	2,460	315	2,775
	ALIPORE:				
3	New buildings for a regiment of Native Infantry	36,279	—30	26,864	26,834
	ALLAHABAD:				
4	Providing accommodation for a field battery of artillery, consisting of three double-storeyed barracks for single men, two single-storeyed barracks for married men, one double-storeyed hospital, canteen quarter-guard and cells, harness room and artificer's shop, magazine, &c.	55,124	4,095	55,458	59,553
5	Complete set of buildings for a regiment of European Infantry, consisting of 16 half-company and two whole company double-storeyed barracks for single men, one double-storeyed band barrack, eight blocks of single-storeyed family barracks; quarters for serjeant-major; two sets of quarters for school-master and mistress; three double-storeyed hospitals, &c.	226,388	1,486	245,962	247,448
6	Quarters for European officers, consisting of three double-storeyed blocks of eight unit quarters each, seven double-storeyed blocks of four unit quarters each, mess-house, servants' houses, out offices, &c.	41,962	3,522	36,888*	40,410
7	Buildings for Ordnance Department, consisting of a new armoury in the arsenal, powder magazine in fort, quarters with out-offices for warrant officers and Ordnance subordinates, extending and improving artificers' yard, and work-shops, &c.	31,821	4,450	23,190	27,640
8	Gun-carriage Agency buildings, consisting of two machinery ranges, blacksmiths' shops, carpenters' shops, range of godowns, muster carriage-house, office buildings, &c.	59,710	—1,145	49,118	47,973
9	A bakery, 4 rum and malt-liquor godowns, slaughter-yard and cattle shed, huts for slaughter-house attendants, dry-store godown, &c., for Commissariat Department	20,970	267	16,525	16,792
	BAKLOH:				
10	New buildings for Native Infantry, consisting of a magazine, bells of arms, two hospitals, quarter-guard and armourer's shop	9,977	626	4,854	5,480
	BALOON, NEAR DALHOUSIE:				
11	Road to the sanitarium, consisting of camel road from Baloon to Dhunera, Laballa Gully and Baloon road, Baloon and Ravee road, and huts for working party on Baloon spur	75,789	10,603	64,130	74,733
12	Providing permanent accommodation for European depôt, consisting of five double-storeyed barracks for single men, and buildings for Commissariat Department	99,922	2,455	99,886	102,341
13	Project for the supply of water	12,138	2,374	9,057	11,431
	BAREILLY:				
14	Double-storeyed barrack for European Infantry (work suspended)	9,294	—805	2,018	1,213
	BENARES:				
15	One hospital with subsidiary buildings for Native Infantry	2,774	1,113	1,632	2,745
	BARRACKPORE:				
16	New buildings for Native Infantry, consisting of magazine and store-room, quarter-guard and cells, latrines, armourer's shop, and solitary cells	2,071	492	1,737	2,229
	CAMPBELLPORE:				
17	Improvements to buildings for European Infantry, consisting of partition of three barracks, re-constructing walls of barrack, No. 141, and re-roofing 10 single men's barracks	4,650	2,182	2,129	4,311
	CAWNPORE:				
18	Completing accommodation for European Infantry, consisting of eight single-storeyed family barracks, quarters for serjeant major and quartermaster serjeant, hospital serjeants' quarters, armourer's shop, quarter-guard and cells, canteen, *ball-court*, plunge-bath, and magazine	28,224	127	26,449	26,576
19	Converting eight single-storeyed buildings known as the Echelon barracks into double-storeyed buildings for single men and other additions and improvements to old barracks for European Infantry	50,986	—43	43,287	43,244
20	Bakery and godowns for malt liquor and dry store, cattle sheds, elephant sheds, shambles, slaughter-yard, boundary walls and gates for Commissariat Department	21,809	4,553	11,538	16,091
	CHUCKRATA:				
21	Road to connect the city of Saharunpore with the sanitarium, 79 miles in length, with bridges and inspection bungalows	234,157	18,129	197,687	215,816
	Carried forward £.		64,141	—	—

* Includes 306 *l.*, cost of constructing balcony, which was shown under other works in the accounts of 1875-76.

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	Brought forward - - -	- -	64,141	—	—
	INSPECTOR GENERAL—*continued.*				
	CHUKRATA—*continued.*				
22	Providing permanent accommodation for a regiment of European Infantry, consisting of seven blocks of quarters for married men, seven blocks for single men, and two hospitals; Commissariat buildings and general works - - - -	135,789	17,818	95,440	113,258
	DARJEELING:				
23	Completing accommodation for convalescent depôt at Jullapahar, consisting of three cottage barracks, for single men, and two cottage barracks for married men, with subsidiary building - - - - - - - - - - - -	26,949	4,116	19,800	23,916
24	New buildings for European Artillery at Jullapahar, consisting of three cottage barracks for single men, two cottage barracks for married men, quarters for medical subordinate and Commissariat serjeants, canteens, &c. - - -	19,953	1,678	16,889	18,567
25	New buildings for European troops, consisting of one barrack for married men, and two barracks for single men of Artillery and Quartermaster's store-room, and six barracks for single men of European Infantry - - - - - -	102,438	409	86,776	87,185
	DEHRA:				
26	Quarter-guard and cells, rifle-range and hospital for Native Infantry, and accommodation for the Viceroy's bodyguard - - - - - - - - - -	4,701	1,287	3,356	4,643
	DHARMSALA:				
27	Enlarging Goorkha Hospital and providing quarters for Native doctors and Native servants - - - - - - - - - - - - - - -	1,643	173	870	1,043
28	New buildings for all arms of the service, consisting of two upper-storeyed barracks and quarter-guard and cells - - - - - - - - - - - -	6,655	350	3,180	3,530
	DIAMOND HARBOUR:				
29	Battery for the protection of Calcutta - - - - - - - - - -	10,449	—1,393	14,260	12,867
	DUGSHAI:				
30	New buildings for European Cavalry, consisting of two blocks of family quarters, privies, and bath-rooms - - - - - - - - - - - -	3,763	2,575	1,064	3,639
31	Additions and improvements to buildings for British Infantry - - - -	40,835	5,807	23,475	29,282
32	Additional permanent accommodation for a regiment of British Infantry - -	64,737	443	55,393	55,836
	DUM-DUM:				
33	Buildings for Ordnance Department at Cossipore, consisting of new shell factory buildings, and additions and improvements to Gun-foundry building - - - -	32,654	3,662	40,581	44,243
34	Snider factory buildings, including quarters for conductor and staff serjeants attached thereto - - - - - - - - - - - - -	82,072	453	68,679	69,132
	FEROZEPORE:				
35	Providing accommodation for European Infantry, consisting of nine single-storeyed barracks for married men, three double-storeyed hospitals, quarters for serjeant major and staff serjeants, well, and armourer's shops - - - - - -	66,089	100	65,746	65,846
36	Constructing cook-houses in British Infantry and Royal Artillery lines - -	2,983	497	- -	497
37	Improvements to inner line of defences in fortification - - - - -	4,250	2,220	- -	2,220
38	Buildings for Ordnance Department, consisting of additions and improvements to arsenal, quarters for warrant and non-commissioned officers, workshop in arsenal, &c. - - - - - - - - - - - - - - -	17,325	4,401	11,203	15,604
39	Buildings for Commissariat Department, consisting of bungalows for commissariat serjeants, cattle serjeant, butcher serjeant, two wells, and bakery - - - -	4,698	1,198	3,299	4,497
	FORT WILLIAM:				
40	Female hospital in compound of garrison hospital at Dullundah, near Calcutta -	3,029	189	2,710	2,899
	FUTTEGARH:				
41	Additions to, and enclosure wall round, Gun-carriage Agency buildings - -	5,271	2,134	1,278	3,412
	FYZABAD:				
42	New buildings for European Infantry, consisting of 20 double-storeyed half-company barracks for single men, one band barrack, 10 double-storeyed barracks for married men, hospital for females, &c. - - - - - - - -	136,587	1,932	41,497	43,429
43	Improving and rebuilding 12 barracks for single men of European Infantry and other additions thereto - - - - - - - - - - - -	44,423	5,369	37,017	42,386
44	Buildings for Native Cavalry and Infantry, consisting of bungalow for staff serjeants, bells of arms, hospital, &c. - - - - - - - - - -	2,508	117	2,113	2,230
	GWALIOR FORTRESS:				
45	Providing accommodation for European Infantry, consisting of eight half-company and one whole company double-storeyed barracks for single men, and 31 sets of quarters in three ranges and three barracks, for married men - - - -	81,498	137	55,957	56,094
46	Two double-storeyed hospitals, quarters for three staff serjeants, canteen, armourer's shop, fives court, quarter-guard and cells, and plunge-bath for all arms of the service - - - - - - - - - - - - - -	31,191	198	29,117	29,315
47	Improvements to new buildings of European troops - - - - - - -	4,448	487	3,304	3,791
48	Constructing snider magazine - - - - - - - - - - - -	1,454	283	1,186	1,469
	Carried forward - - - £.	- -	120,781	—	—

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
	Brought forward - - -	£. - -	£. 120,781	£. —	£. —
	INSPECTOR GENERAL—*continued.*				
	JUTOGH, NEAR SIMLA:				
49	Permanent accommodation for Royal Artillery, consisting of buildings for men of Mountain Train Battery, two blocks of quarters for married men, and one block containing five sets of family quarters - - - - - - - - -	13,429	2,479	10,297	12,776
	JULLUNDUR:				
50	New buildings for European Infantry, consisting of two full-company and 12 half-company double-storeyed barracks for single men, new hospital, main guard and cells, small-arms magazine and plunge-bath - - - - - - - -	160,077	128	105,390	105,518
51	Additions and improvements to old buildings for Royal Artillery - - - -	2,829	746	897	1,643
52	Improvements to old buildings for European Infantry - - - - - -	16,632	2,231	14,183	16,414
53	Bells of arms, quarters for medical pupils, and armourer's shop for Native troops -	1,473	242	1,222	1,464
	KANGRA:				
54	A barrack for a detachment of Goorkhas in the fort - - - - - - -	1,600	420	1,092	1,512
	KALABAGH, NEAR KOOLDANA:				
55	Temporary accommodation for European Infantry, consisting of two blocks of different sizes for 10 families, with out-houses - - - - - - - -	1,750	361	1,286	1,647
	KIDDERPORE:				
56	Additional buildings and improvements to existing buildings of dockyard - -	67,244	5,078	52,726	57,804
	KOOLDANA:				
57	Huts for European troops at Kooldana and Chungla Gully, one hut for victualling serjeant at Kooldana, and general cantonment works - - - - - - -	7,858	280	7,026	7,306
	KUSSOWLIE:				
58	Completing accommodation for convalescent depôt, consisting of two barracks for single men, and four barracks for married men, alterations and improvements to old buildings, cantonment works, and Commissariat buildings - - - - - -	63,162	2,367	58,681	61,048
	LUCKNOW:				
59	Remodelling and repairing roofs of semi-permanent barracks for Infantry, Artillery, and Cavalry - - - - - - - - - - - - - - - -	122,969	6,195	53,384	59,579
60	New buildings for European troops, consisting of magazine in right Infantry lines, soldier's prayer room, military prison, &c. - - - - - - - - -	4,496	2,322	1,553	3,875
61	Remodelling and re-roofing certain buildings in Fort Muchee Bhawun - - -	2,289	1,377	- -	1,377
	MEEAN MEER:				
62	Works for the supply of water to cantonment - - - - - - - -	8,630	15	1,760	1,775
63	Drainage works - - - - - - - - - - - - - - - -	5,452	2,846	3,915	6,761
64	Re-roofing and remodelling buildings in Royal Artillery and British Infantry lines -	3,609	1,919	1,212	3,131
	MEERUT:				
65	Additions, alterations, and improvements to buildings for European troops - -	11,686	136	10,626	10,762
	MOOLTAN:				
66	Buildings to complete accommodation for a regiment of European Infantry, consisting of six double-storeyed half-company barracks for single men, three double-storeyed barracks for 28 families, and one hospital - - - - - - -	127,407	14,898	120,211	135,109
	MORADABAD:				
67	Completing accommodation for a wing of European Infantry, consisting of eight double-storeyed barracks for single men, armourers' shops, and subsidiary buildings - - - - - - - - - - - - - - - - -	53,676	6,164	21,668	27,832
	MORAR:				
68	Providing accommodation for Royal Artillery, consisting of three double-storeyed barracks for single men, one barrack for 12 families, two double-storeyed hospitals, one half-company barrack, used as hospital staff-serjeants' quarters, plunge-bath, quarter-guard and cells, magazine, harness-rooms, gun-sheds, and sheds for horses	65,683	2,195	67,349	69,544
69	Providing accommodation for troops in right European Infantry lines, consisting of two whole company and 16 half-company double-storeyed barracks for single men, one double-storeyed band barrack and 10 single-storeyed barracks for married men - - - - - - - - - - - - - - - - -	173,310	—288	151,189	150,901
70	Accommodation for troops in left European Infantry lines, consisting of a range of single-storeyed buildings for married men, double-storeyed male hospital, quarter-guard and cells, armourer's workshop, and canteen - - - - - -	22,474	—156	13,476	13,320
71	Additions and improvements to buildings for European troops - - - -	6,624	112	6,940	7,052
72	Two hospitals with out-houses for Native Infantry - - - - - -	6,731	1,691	2,310	4,001
73	Cantonment roads - - - - - - - - - - - - - - -	7,860	306	6,199	6,505
	Carried forward - - - £.	- -	174,845	—	—

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	Brought forward - - -	- -	174,845	—	—
	INSPECTOR GENERAL—*continued.*				
	MURREE:				
74	Mule-sheds, bakery, and cattle-sheds for Commissariat Department - - -	8,431	2,245	2,486	4,731
75	Providing accommodation for European troops, consisting of four double-storeyed half-company barracks for single men, completing accommodation for convalescents of all arms, huts for 100 families and 50 men at Cliffden; canteen, ball-court, &c. - - - - - - - - - - - - - - -	40,701	943	41,603*	42,546
	MUTTRA:				
76	Re-roofing No. 41 bungalow, and fixing arm racks and shelves in barracks, European Cavalry Lines - - - - - - - - - - - - - -	2,264	631	1,324	1,955
	NOWSHERA:				
77	Two hospitals with subsidiary buildings for Native troops - - - - - -	4,480	143	4,269	4,412
	NOWGONG:				
78	Buildings for a field battery of artillery, consisting of three double-storeyed barracks for single men, blacksmith's shop and shoeing shed, three harness-rooms and collar-maker's shop, quarter-guard and cells, three stables for 110 horses, and an hospital stable for eight horses, canteen, &c. - - - - - - - -	37,753	—271	31,918*	31,647
79	Ten half-company double-storeyed barracks for single men of European Infantry -	74,413	432	51,130†	51,562
80	New buildings for all arms of the service, consisting of six blocks of single-storeyed buildings for 70 families, and one double-storeyed hospital - - - - - -	42,537	—16	29,252	29,236
81	Improving Dhorie nullah - - - - - - - - - - - - -	1,491	527	981	1,508
	PESHAWUR:				
82	Accommodation for European Infantry, in fortified enclosure, consisting of double-storeyed barracks to form sides, Nos. 1 and 2 of fortified enclosure, for single men, and improvements to certain buildings - - - - - - - - - -	100,987	1,234	102,953	104,187
83	Project for supply of water - - - - - - - - - - - - -	47,203	16,228	16,156	32,384
	PUCHMURREE:				
84	Buildings and works for the formation of a sanitarium, consisting of four semi-permanent cottage barracks for single men, four blocks of quarters for married men, hospital, guard-room, commissariat buildings, and quarters for six officers -	39,671	3,342	32,386	35,728
	RANEEKHET:				
85	Buildings for the accommodation of European troops at the sanitarium, consisting of two blocks of family quarters for Cavalry, one double-storeyed and one single-storeyed barrack, and 11 cottage barracks, for single men; quarters for 60 families; two hospitals; a block of 10 quarters for married serjeants, and temporary accommodation for Infantry, officers' quarters, buildings for Commissariat Department, and general cantonment works - - - - - - - - - -	127,520	10,733	112,445	123,178
86	Road from Ramnuggur to Ranikhet, 56 miles, in three sections, viz., lower section from Ramnuggur to Koomeria, 13 miles; middle section from Koomeria to Chowrikhan, 15 miles; and the upper section from Chowrikhan to Ranikhet, 28 miles	66,338	387	69,173	69,560
	RAWUL PINDEE:				
87	Re-roofing and improving dry store-room for Commissariat Department - - -	1,934	1,333	606	1,939
88	Works connected with fortified scheme, consisting of a fortified enclosure, two double-storeyed barracks for two full companies of British Infantry, magazines, a range of bomb-proof gun-sheds under an earthen traverse, workshop, &c. - - - -	109,418	17,512	72,725	90,237
89	Works connected with manufacture of gas - - - - - - - - -	9,016	432	12,253	12,685
	SOLON, NEAR DUGSHAI:				
90	Huts for the accommodation of four companies of European Infantry, including quarters for officers and mess-house - - - - - - - - - -	10,181	329	9,823	10,152
	SAUGOR:				
91	Two hospitals for Native troops - - - - - - - - - - -	9,502	974	9,070	10,044
92	Completing permanent accommodation for European Infantry, consisting of 16 half-company double-storeyed barracks and one double-storeyed gymnasium, barrack for single men, eight blocks of married men's barracks, one double-storeyed hospital, armourer's shop, &c. - - - - - - - - - - - -	247,397	3,192	207,397	210,589
	SEALKOTE:				
93	Re-constructing No. 10 Barrack, European Infantry - - - - - - -	7,906	4,969	1,439	6,408
94	Constructing stables for 102 horses of European Artillery - - - - -	1,320	97	- -	97
	SITAPUR:				
95	Improvements to buildings for European troops - - - - - - - -	2,595	249	2,141	2,390
	Carried forward - - - £.	- -	240,490	—	—

* Includes 578 *l.*, cost for 10 cook-houses, previously included in item No. 80.
† Includes 1,657 *l.*, cost for 28 cook-houses, previously included in item No. 80.

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876–77.
		£.	£.	£.	£.
	Brought forward - - -	- -	240,490	—	—
	INSPECTOR GENERAL—*continued.*				
	SUBATHOO:				
96	Completing accommodation for a regiment of European Infantry, consisting of the purchase and preparation of sites for one double-storeyed barrack, for 32 families, hospital, medical subordinates' quarters, powder magazine, canteen, armourer's shop, and improvements to old barracks - - - - - - - - -	67,443	2,027	57,516	59,543
	UMBALLA:				
97	The new water supply project - - - - - - - - - - - -	7,534	4,494	552	5,046
	OTHER WORKS IN THE MILITARY WORKS BRANCH:				
98	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	5,519	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - -	- -	36,828	—	—
		—	289,358	—	—
	Loss by transfer of stores and collection of materials charged to work - - -	- -	23,497	—	—
		—	312,855	—	—
	Deduct,—Expenditure from Contributions - - - - - -	- -	4,996	—	—
	TOTAL INSPECTOR GENERAL - - - £.	- -	307,859	—	—
	CENTRAL INDIA.				
	MHOW:				
99	Buildings for a regiment of European Cavalry, consisting of seven double-storeyed barracks for single men; one double-storeyed hospital for females, quarter-guard and cells, plunge-bath and well, expense magazine, and ball court - - - - -	183,233	3,161	147,812	150,973
100	Re-roofing Nos. 1, 2, and 3 Barracks of European Infantry - - - - - -	3,500	1,280	2,219	3,499
101	Re-roofing Nos. 1 and 2 Cavalry Barracks - - - - - - - - -	2,333	2,314	- -	2,314
102	Buildings for Artillery, consisting of single-storeyed barracks for Field Battery, four double-storeyed barracks for married men, three bullock-sheds, plunge-bath, wells, &c. - - - - - - - - - - - - - - -	25,152	1,221	21,594	22,815
103	Replacing the roofs of two Artillery Barracks with corrugated iron - - - -	1,474	1,521	- -	1,521
104	Buildings for a regiment of European Infantry, consisting of five double-storeyed barracks for single men, and nine single-storeyed barracks for married men; a double-storeyed hospital, expense magazine, wells, quarter-guard and cells, canteen, ball courts, &c. - - - - - - - - - - - - -	196,034	1,016	122,833 *	123,849
	NEEMUCH:				
105	New buildings for European Infantry, consisting of nine half-company and one full company barracks for single men, one block of 10 family quarters, quarter guard, canteen, magazine, &c. - - - - - - - - - - - - -	94,678	64	75,126	75,190
106	New buildings for European Artillery, consisting of three half-company double-storeyed barracks for single men, single storeyed barracks for married men, magazine, canteen, harness room, and gunshed - - - - - - - - -	37,632	5,983	26,637	32,620
	OTHER WORKS THROUGHOUT THE PROVINCE:				
107	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	1,735	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - -	- -	3,531	—	—
	TOTAL CENTRAL INDIA - - - £.	- -	21,826	—	—
	COORG.				
108	Minor works estimated to cost 150 *l.* and under, each - - - - - -	- -	372	—	—
	HYDERABAD.				
	TRIMULGHERRY:				
109	New set of buildings for a regiment of European Cavalry, consisting of six double-storeyed barracks for single men, four ranges of family barracks, band barrack, and general works - - - - - - - - - - - - - -	191,794	22,137	111,165	133,302
110	Officers' quarters and mess-house for European Cavalry - - - - - -	35,778	5,119	30,329	35,448
111	Project for supply of water to European troops - - - - - - - -	21,002	—17	17,716	17,699
112	New set of buildings for one battery of Horse Artillery, two field batteries and one heavy field battery, consisting of seven double-storeyed barracks for single men; family quarters, &c. - - - - - - - - - - - - -	112,705	1,712	105,334†	107,046
	Carried forward - - - £.	- -	28,951	—	—

* Includes cost of certain works for European Infantry and Cavalry shown under other works in previous accounts.
† 302 *l.* cost for extra stables, has been transferred from item No. 112 to item No. 113, to which the work appertains.

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont*[d].

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	Brought forward - - -	- -	28,951	—	—
	HYDERABAD—*continued.*				
	TRIMULGHERRY—*continued.*				
113	Quarters and mess-house for the officers of the Royal Artillery - - - - -	26,277	1,338	25,608*	26,946
114	Buildings for European Infantry, consisting of 10 half-company barracks, two ranges of family quarters, and Staff-serjeant's quarters - - - - - - - -	108,278	520	107,525†	108,045
115	Improving Military Prison - - - - - - - - - - - -	6,675	1,548	4,860	6,408
116	Fortifications and buildings within - - - - - - - - - -	14,197	559	13,849	14,408
117	Ordnance works, consisting of magazines, arsenal buildings, wells, sub-conductors' quarters, &c. - - - - - - - - - - - - -	17,402	164	16,901	17,065
118	Store-room, bakery, slaughter-house, &c., for the Commissariat Department - -	21,183	577	20,636	21,213
	Note.—In the previous accounts the above three items were shown as one project.				
	SECUNDERABAD:				
119	Constructing 24 elephant sheds for the Commissariat Department and for the heavy field battery - - - - - - - - - - - - - -	1,511	1,344	- -	1,344
	OTHER WORKS THROUGHOUT THE PROVINCE:				
120	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	2,742	—	—
	TOTAL HYDERABAD - - - £.	- -	37,743	—	—
	PORT BLAIR.				
	ABERDEEN:				
121	Barracks for the accommodation of half a regiment of Native Infantry - - -	10,726	2,219	3,940	6,159
122	Barracks for a full company of Native Infantry - - - - - - - -	2,891	2	2,162	2,164
	Note.—In the previous account the above two works were shown as one.				
	ROSS AND VIPER ISLANDS:				
123	Bastions and inclosures round military buildings, and works required for better protection of troops from convicts - - - - - - - - - - -	2,892	15	928	943
	OTHER WORKS IN PORT BLAIR:				
124	Works costing 1,000 *l.* and under each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	1,089	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	416	—	—
	TOTAL PORT BLAIR - - - £.	- -	3,741	—	—
	RAJPOOTANA.				
	NUSSEERABAD:				
125	Buildings for a regiment of European Infantry, consisting of eight blocks of double-storeyed barracks and 16 quarter-company single-storeyed barracks for single men; six blocks of single-storeyed barracks for married men; converting certain barracks into hospitals, band barrack, canteen, quarterguard and cells, armourer's workshop, plunge-bath, &c. - - - - - - - - - - -	180,034	3,307	134,372	137,679
126	Buildings for a battery of Royal Artillery, consisting of three blocks of double-storeyed barracks for single men; two blocks of single-storeyed barracks for married men, one double-storeyed hospital, quarterguard and cells, canteen, stables, gun-shed, and store-room, &c. - - - - - - - - - - -	49,900	—59	37,022	36,963
127	Supplying Nusseerabad Cantonment with sweet water from Donta - - - -	25,875	8,484	3,035	11,519
	TARRAGHUR:				
128	Buildings and works to test the desirability of locating troops at Tarraghur - -	9,146	1,229	8,370	9,599
	MOUNT ABOO:				
129	Buildings for convalescent depôt, consisting of single-storeyed barracks for single and married men, single-storeyed hospital, block of staff serjeants' quarters, roads, and paths, &c. - - - - - - - - - - - - -	79,606	47	68,119	68,166
	OTHER WORKS THROUGHOUT THE PROVINCE:				
130	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - -	- -	302	—	—
	Minor works costing 250 *l.* and under, each - - - - - - - -	- -	2,082	—	—
	TOTAL RAJPOOTANA - - - £.	- -	15,392	—	—

* 302 *l.* cost for extra stables, has been transferred from item No. 112 to item No. 113, to which the work appertains.
† Includes 390 *l.* cost for Hospital Serjeant's quarters shown under head "Other Works" in the accounts of 1875-76.

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	CENTRAL PROVINCES.				
	ASEERGHUR:				
131	Barracks for a detachment of European troops in fort, consisting of two barracks for single men, and quarters for married men	30,845	963	27,021	27,984
132	Improving water supply	2,498	2,473	- -	2,473
	JUBBULPORE:				
133	Completing accommodation for a regiment of European Infantry, consisting of improvements of 10 barracks, and improvements to hospital	46,197	1,186	45,292	46,478
135	Additional subsidiary buildings for Commissariat Department	3,541	603	2,476	3,079
	KAMPTEE:				
136	Additions and improvements to existing buildings for European Infantry, viz., remodelling barracks Nos. 1, 2, 3, and 5 and family barracks	14,328	6,254	8,238	14,492
137	Erecting four camel sheds for Commissariat Department	3,881	3,298	- -	3,298
138	Compensation for removal of huts within lines of European troops	1,772	1,105	667	1,772
	NAGPORE:				
139	Accommodation for European troops in Seetabaldee Fort, consisting of one single-storeyed barrack for single men of Infantry, one double-storeyed barrack for single men of Artillery, and improvements to fort	7,420	39	10,244	10,283
	WORKS THROUGHOUT THE PROVINCE:				
140	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above	- -	2,757	—	—
	Minor works estimated to cost 250 *l.* and under, each	- -	3,578	—	—
	TOTAL CENTRAL PROVINCES £.	- -	22,256	—	—
	BRITISH BURMAH.				
	RANGOON:				
141	Defences of the town and harbour of Rangoon	54,513	14	49,090	49,104
142	New set of buildings for a regiment of European Infantry, in three sections, the first section consisting of one barrack for a full company and a band barrack, the second consisting of two barracks for full companies, and the third also of two barracks for two full companies	39,492	6,328	26,121	32,449
143	Commissariat buildings, consisting of two godowns, and two cart-sheds	3,337	921	2,456	3,377
	THAYETMYO:				
144	Fortification works, consisting of completion of redoubt, north and south gates, guard-house in redoubt, escarp wall round redoubt, with drawbridge and barrier gates, bridges to redoubt, and single-storeyed barrack in redoubt for 80 men and four serjeants	25,966	3,263	17,354	20,617
145	Remodelling existing stables for Royal Artillery	2,158	45	- -	45
	TOUNGHOO:				
146	Additions and improvements to the existing lines of Royal Artillery	2,653	291	2,367	2,658
	WORKS THROUGHOUT THE PROVINCE:				
147	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above	- -	2,048	—	—
	Minor works estimated to cost 250 *l.* and under, each	- -	2,865	—	—
	TOTAL BRITISH BURMAH £.	- -	15,775	—	—
	ASSAM.				
	WORKS THROUGHOUT THE PROVINCE:				
148	Works costing 1,000 *l.* and under, each	- -	804	—	—
	Minor works estimated to cost 250 *l.* and under, each	- -	763	—	—
	TOTAL ASSAM £.	- -	1,567	—	—

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	BENGAL.				
	WORKS THROUGHOUT THE PROVINCE:				
149	Works costing 1,000 *l.* and under, each	- -	775	—	—
	Minor works estimated to cost 250 *l.* and under, each	- -	237	—	—
		—	1,012	—	—
	Deduct,—Expenditure from contributions	- -	9	—	—
	TOTAL BENGAL £.	- -	1,003	—	—
	NORTH WESTERN PROVINCES.				
	MEERUT:				
150	Improving the Hapur stud ventilators	1,894	26	53	79
	WORKS THROUGHOUT THE PROVINCE:				
151	Minor works estimated to cost 250 *l.* and under, each	- -	3,658	—	—
	TOTAL NORTH WESTERN PROVINCES £.	- -	3,684	—	—
	PUNJAB.				
	ABBOTTABAD:				
152	Lines for a mountain train battery (Native) and stables for 88 mules	4,078	9	3,971	3,980
	DERA ISMAIL KHAN:				
	Spurs and Protective Works for Protection of Cantonment from Destruction by the Encroachments of the River Indus:				
153	Old outlay on works completed	- -	- -	3,771	3,771
	Current outlay on protective works from new encroachments	41,640	25,805	16,381	42,186
	DERA GAZI KHAN:				
154	Re-roofing right Native Infantry lines	2,740	548	1,817	2,365
	MURDAN:				
155	Re-building officers' quarters, including mess-house	2,189	2,049	- -	2,049
	RAJANPOOR:				
	Sinking deeper the artizans' well in fortified inclosure	1,836	236	707	943
	WORKS THROUGHOUT THE PROVINCE:				
156	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above	- -	3,062	—	—
	Minor works estimated to cost 250 *l.* and under, each	- -	2,033	—	—
	TOTAL PUNJAB £.	- -	33,742	—	—
	MADRAS.				
	BANGALORE:				
157	Project for supplying Bangalore with water	31,238	39	28,366	28,405
158	Project known as the Racecourse Barrack Scheme, consisting of buildings for a regiment of European Cavalry, and two batteries of European Artillery, additional accommodation for European Infantry, hospitals, provost guards and cells, recreation-room, and canteen	163,896	2,131	170,326	172,457
159	Garrison gymnasium	4,460	234	- -	234
160	Drainage of Native Infantry lines	1,440	102	565	667
	BELLARY:				
161	Improving the supply of water for drinking purposes	14,163	1,200	11,992	13,192
162	Barracks for European troops, consisting of an additional block and band barrack for European Infantry, 11 ranges of quarters for married men, hospital for females, and other works	50,394	1,171	44,067	45,238
163	Renewing roof of verandah of barracks for European Artillery	1,860	1,210	- -	1,210
164	Two blocks of huts for hospital servants	1,225	1,172	- -	1,172
	Carried forward £.	- -	7,259	—	—

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont^d.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	Brought forward - - -	- -	7,259	—	—
	MADRAS—*continued.*				
	CANNANORE:				
165	Completing accommodation for a regiment of European Infantry, consisting of family quarters, regimental school-room, quarters and mess-house for Staff-serjeants, solitary cells, workshops, orderly-room, armourer's shop, canteen, &c. - - - - - - - - - - - - - - - -	29,745	89	29,175	29,264
166	Completing barrack accommodation for a garrison battery of Artillery, viz., family quarters, hospital quarters for medical subordinates, fives-court, guard-room, canteen, &c. - - - - - - - - - - - - - - - -	12,561	61	12,471	12,532
	MADRAS:				
167	Double-storeyed barracks for a second battery of field artillery at St. Thomas' Mount - - - - - - - - - - - - - - - -	24,692	181	24,634	24,815
168	Converting Public Works' workshop buildings at Chepauk into a military hospital -	20,800	—2,184	3,005	821
169	Two smiths' sheds at the gun-carriage manufactory at Vepery - - - - -	1,670	1,492	- -	1,492
	MALIAPURAM:				
170	Quarters for officers at Maliapuram - - - - - - - - - - -	1,866	6	1,880	1,886
	OOTACAMUND:				
171	Lawrence Asylum buildings - - - - - - - - - - - -	114,740	—633	88,216	87,583
	POONAMALLE:				
172	New doubled-storeyed hospital - - - - - - - - - - -	10,200	4,429	- -	4,429
	WELLINGTON:				
173	Buildings for the convalescent depôt, consisting of the completion of No. 4 barrack, stone drainage round barracks and hospital, &c. - - - - - - - -	38,575	7,804	24,696	32,500
	WORKS THROUGHOUT THE PROVINCE:				
174	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	4,701	—	—
	Minor works estimated to cost 250 *l.* and under, each - - - - - - -	- -	5,853	—	—
	TOTAL MADRAS - - - £.	- -	29,058	—	—
	BOMBAY.				
	ADEN:				
175	Substituting pucka for jauli roofs to military buildings - - - - - - -	1,450	793	655	1,448
176	Hospital for Native troops at Khore Muxa - - - - - - - - - -	1,510	1,646	- -	1,646
177	Fortified posts, viz., several projects for the defence of the harbour, guard-room at the main pass gate, and mounting ten 9-inch guns in temporary position - -	25,520	1,017	26,648	27,665
178	Improving the water supply arrangement at Camp and Steamer point - - -	3,501	3,140	- -	3,140
	AHMEDABAD:				
179	New buildings for European troops, consisting of three blocks of quarters for families and three single-storeyed barracks with out-houses for Artillery, two single-storeyed barracks with out-houses for Infantry - - - - - -	52,456	14,863	13,659	28,522
	BELGAUM:				
180	New buildings for light field battery, consisting of three half-company double-storeyed barracks for single men, two blocks of single-storeyed quarters for 18 families, quarters for Staff serjeants, plunge-bath, canteen, fives-court, skittle alley, &c. - - - - - - - - - - - - - - - -	58,549	460	57,662	58,122
	BOMBAY:				
-	Project for harbour defences, consisting of batteries on Oyster Rock, Cross Island, Colaba Point, Butcher's Island, Malabar Point, and Middle Ground; new workshops, fort on 12-foot patch, saddle-back barges, &c. - - - - - - -	600,155	2,438	463,446*	465,884
181	Emergent works in connection with defence of the town and harbour of Bombay -	19,886	9	14,390	14,399
182	Works connected with the Indian Troop Service, consisting of purchase of Hog Island, for site on which hydraulic lift is erected, works for erecting lift, charges for the same, and payments made in England - - - - - - - -	- -	—24	147,242	147,218 (*a*)
	(*a*) This is not the whole of the outlay, as certain charges, incurred in England for purchase of lift, are still to be brought on to Indian books.				
	Carried forward - - - £.	- -	24,342	—	—

* In the previous accounts a portion of the cost for saddle-back barges was erroneously charged twice.

No. 51.—Detailed Account of Expenditure on Military Works, for the Year ended 31st March 1877—*cont*[1].

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
		£.	£.	£.	£.
	Brought forward - - -	- -	24,342	—	—
	BOMBAY—*continued.*				
	Bombay—*continued.*				
183	New pumping-engine, boiler-house, and store-room in Her Majesty's dockyard -	8,454	1,913	- -	1,913
184	Additions and alterations to town barracks, and constructing a new stable for Commissariat Department - - - - - - - - - - - - -	2,386	2,177	- -	2,177
	COLABA:				
185	Temporary works for the accommodation of troops, consisting of six semi-permanent barracks, quarter-guard, cells and lock-up, extra hospital for females, &c. - -	28,900	339	24,784	25,123
186	New permanent buildings for European troops, viz., quarters for married men of the Royal Artillery, removing and re-erecting cells and quarters for Provost Serjeant - - - - - - - - - - - - - - -	9,409	2,692	6,414	9,106
	DEOLALEE:				
187	Rest-house accommodation for troops proceeding by rail, consisting of two sets of buildings, each set containing 12 single-storeyed barracks for single men, four single-storeyed patcheries for married men, and three single-storeyed quarters for officers, one single-storeyed quarter-guard and cells, mess-house, reading-room, &c. - - - - - - - - - - - - - -	225,939	15	215,084	215,099
	DHARWAR:				
188	New buildings for Native Infantry, consisting of one hospital, quarter-guard, and cells, roads, wells, &c. - - - - - - - - - - - - -	6,525	1,130	4,481	5,611
	GHORIPURI:				
189	Additional barrack accommodation for European Infantry, consisting of 12 single-storeyed new barracks for single men, one block of family quarters, additions, &c., to the hospital, quarter-guard, and cells, &c. - - - - - - - -	60,680	572	1,953	2,525
	JACOBABAD:				
190	Hospital and out-buildings for the 3rd Regiment Sind Horse, Native Cavalry -	1,528	1,030	- -	1,030
191	Increasing hospital accommodation for 30th Regiment Native Infantry (Jacob's Rifles) - - - - - - - - - - - - - - -	1,300	80	- -	80
	KIRKEE:				
192	Ordnance works at Kirkee and Puna, consisting of cartridge factory buildings, and works comprising gunpowder factory and residence of Agent; converting Puna Arsenal into a gun-carriage factory, quarters for overseer, additional buildings for the small-arms factory, &c. - - - - - - - - - -	309,717	10,923	265,733	276,656
	KURRACHEE:				
193	Reconstructing barracks for native troops in FitzClarence Lines - - - - -	2,098	2,097	- -	2,097
	PUNA:				
194	Military Prison - - - - - - - - - - - - - - - -	20,689	2,482	15,200	17,682
195	Hospital accommodation for the 8th Regiment Native Infantry - - - - -	6,036	265	- -	265
	PURANDHAR:				
196	New buildings for European troops, consisting of one single-storeyed barrack for single men, canteen, school-room, cook-room, privy, &c. - - - - - - -	5,082	698	4,342	5,040
	SATARA:				
197	Bungalow to contain school-room, orderly-room, and coffee-shop, with subsidiary buildings for European Infantry - - - - - - - - - - -	2,256	1,639	573	2,212
	TANNA:				
	New Native Infantry pendalls - - - - - - - - - - - -	2,891	884	2,000	2,884
	WORKS THROUGHOUT THE PROVINCE:				
198	Works costing 1,000 *l.* and under, each, and not forming portions of projects detailed above - - - - - - - - - - - - - -	- -	10,637	—	—
	Minor works costing 250 *l.* and under, each - - - - - - - - - -	- -	9,499	—	—
	TOTAL BOMBAY - - - £.	- -	73,414	—	—

No. 52.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to MILITARY BUILDINGS, for the Year ended 31st March 1877.

PROVINCES.	Accommodation for Troops.					Ordnance Works.	Commissariat.	Staff and Miscellaneous.	Stud.	Roads to Hill Stations, or Lines of Military Communications.	General Cantonment Works.	Fortifications.	Public Works.	Dockyard or Naval.	Barrack Department.	Miscellaneous.	Total.	Deduct Outlay from Contributions.	Total.
	Buildings for European Troops.	Buildings for Native Troops.	Quarters for Officers.	Rest Houses.	Rent of Buildings or Compensation for Quarters.														
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	140,872	7,919	2,259	593	8,746	7,588	10,466	3,078	860	12,590	29,368	12,586	3,323	1,124	–	–	241,372	1,602	239,770
Central India	5,922	419	19	–	493	73	112	141	–	–	763	8	–	–	–	–	7,950	–	7,950
Coorg	71	–	475	–	–	–	–	–	–	–	–	–	–	–	–	–	546	–	546
Hyderabad	3,305	193	–	–	326	45	170	1	–	–	1,023	54	–	–	–	452	5,569	–	5,569
Port Blair	219	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	219	–	219
Rajpootana	3,606	668	–	–	–	33	253	–	–	–	780	–	–	–	114	224	5,678	–	5,678
Central Provinces	4,524	1,225	–	593	213	303	1,027	232	–	–	2,087	43	–	–	44	–	10,291	–	10,291
British Burmah	3,379	1,633	–	–	90	352	888	121	–	–	1,802	760	–	–	–	45	9,070	–	9,070
Assam	115	1,411	–	–	–	–	–	–	–	–	412	103	–	–	–	–	2,041	–	2,041
Bengal	807	946	6	–	–	–	445	–	–	–	344	–	–	–	–	–	2,548	–	2,548
North Western Provinces	–	341	–	–	75	54	–	–	437	–	113	106	–	–	–	–	1,126	–	1,126
Punjab	–	4,661	112	–	–	58	974	9	–	–	762	1,044	–	–	–	–	7,620	–	7,620
Madras	5,051	959	1,027	96	3,546	1,536	2,341	227	–	–	5,112	786	–	–	–	2,545	23,226	–	23,226
Bombay	19,740	6,246	610	1,380	659	2,871	2,630	213	–	–	7,403	745	–	1,575	574	–	44,646	–	44,646
TOTAL £.	187,611	26,621	4,508	2,662	14,148	12,913	19,306	4,022	1,297	12,590	49,969	16,235	3,323	2,699	732	3,266	361,902	1,602	360,300

No. 53.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on CIVIL BUILDINGS, for the Year ended 31st March 1877.

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
	MILITARY WORKS.	£.	£.	£.	£.
1	Re-roofing St. Stephen's Church at Bareilly	1,509	971	- -	971
2	Construction of Roman Catholic Chapel at Rawul Pindee	3,525	417	51	468
3	Re-building Roman Catholic Chapel at Dagshai	2,082	26	2,056	2,082
4	Add—Outlay on other and minor works, as per Account, No. 54	- -	2,374	—	—
	TOTAL MILITARY WORKS £.	- -	3,788	—	—
	SIMLA IMPERIAL CIRCLE.				
5	Purchase of Courteen Hall	1,414	1,414	- -	1,414
6	Additions and improvements to Peterhoff main buildings	6,583	2,297	- -	2,297
7	Cook-house, kitchen building, and covered way to above	1,839	221	- -	221
8	Constructing new servants' quarters at Sackville, and clearing site	2,673	639	- -	639
9	Add—Outlay on other and minor works, as per Account, No. 54	- -	202	—	—
	TOTAL SIMLA IMPERIAL CIRCLE £.	- -	4,773	—	—
	CENTRAL INDIA.				
10	Thuggee jail, with subsidiary buildings at Indore	1,701	385	- -	385
11	Add—Outlay on other and minor works, as per Account, No. 54	- -	1,570	—	—
	TOTAL CENTRAL INDIA £.	- -	1,955	—	—
	COORG.				
12	Constructing offices for Assistant Superintendent, Assistant Engineer, and Assistant Conservator at Mercara	2,743	80	2,518	2,598
	HYDERABAD.				
13	Purchase of furniture for the Hyderabad Residency	2,000	2,000	- -	2,000
14	Add—Outlay on other and minor works, as per Account, No. 54	- -	2,176	—	—
	TOTAL HYDERABAD £.	- -	4,176	—	—
	PORT BLAIR.				
15	Constructing two bungalows for a Settlement Officer at Aberdeen, and a Police Officer at Haddo	1,735	1,453	24	1,477
16	Add—Outlay on other and minor works, as per Account, No. 54	- -	2,444	—	—
	TOTAL PORT BLAIR £.	- -	3,897	—	—
	RAJPOOTANA.				
17	College for Native Students of Rank, known as the Mayo College Buildings at Ajmere:				
	Main Building:				
	Compensation for land	577	- -	565	565
	College building	6,600	—	—	—
	Park roads and boundary walls	1,579	147	1,254	1,401
	Planting trees	335	- -	268	268
	Cost of silver trowel for laying foundations	15	- -	15	15
	Principal's house	2,880	514	2,252	2,766
	Residence for Head Master	1,199	- -	958	958
	Residence for Pupils:				
	Residence for 12 pupils of British Province of Ajmere and Mhairwarra	3,610	- -	3,605	3,605
	Ditto - ditto - for Marwar State (from contribution)	3,511	624	2,887	3,511
	Ditto - ditto - for Odeypore State - (ditto)	3,602	- -	3,377	3,377
	Ditto - ditto - for Jhallawar State - (ditto)	- -	74	- -	74
	Ditto - ditto - for Bikaneer State - (ditto)	751	—2	753	751
	Ditto - ditto - for Bhurtpore State - (ditto)	674	- -	660	660
	Ditto - ditto - for Ulwar State - (ditto)	2,857	1,271	1,522	2,793
	Ditto - ditto - for Tonk State - (ditto)	694	299	- -	299
	Outhouses to Head Master's quarters and pupils' residences	1,582	1,014	383	1,397
		30,466	3,941	18,499	22,440
	Carried forward	- -	3,941	—	—

No. 53.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1877—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876–77.
	RAJPOOTANA—*continued.*	£.	£.	£.	£.
	Brought forward	- -	3,941	—	—
	College at Ajmere for Native Students:				
18	Main building	4,104	- -	3,916	3,916
	Completion of ditto	73	- -	73	73
	Dormitories for Native students	946	- -	937	937
	Improving the approach road	32	- -	32	32
	Other works	813	603	- -	603
		5,968	603	4,958	5,561
	Court-houses:				
19	Court-houses at Ajmere	8,299	138	8,126	8,264
	Other Buildings:				
20	Restoration of Adhai Dnika jhoopra	1,014	662	586	1,248
		—	5,344	—	—
	Deduct—Expenditure from contributions	- -	3,551	—	—
		—	1,793	—	—
21	Add—Outlay on other and minor works, as per Account, No. 54	- -	908	—	—
	TOTAL RAJPOOTANA £.	- -	2,701	—	—
	OUDH.				
22	Outlay on other and minor works, as per Account, No. 54	- -	787	—	—
	CENTRAL PROVINCES.				
23	New Telegraph Office with subsidiary buildings at Jubbulpore	2,523	639	1,940	2,579
24	Ditto - - ditto - - ditto - at Khundwa	1,927	834	905	1,739
		—	1,473	—	—
25	Add—Outlay on other and minor works, as per Account, No. 54	- -	765	—	—
	TOTAL CENTRAL PROVINCES £.	- -	2,238	—	—
	BRITISH BURMAH.				
26	Outlay on other and minor works, as per Account, No. 54	- -	1,558	—	—
	ASSAM.				
27	Outlay on other and minor works, as per Account, No. 54	- -	1,196	—	—
	BENGAL.				
28	Mint and Currency Buildings at Calcutta:				
	Quarters for European mechanics in the Mint	9,839	- -	9,012	9,012
	A range of godowns in ditto	1,231	- -	1,202	1,202
	Two water-closet privies in ditto	296	- -	289	289
	Erecting gas-furnaces and melting-room in Mint	20,242	- -	19,792	19,792
	Chimney in ditto	2,050	- -	2,113	2,113
	Additions and alterations to Mint workshops	3,345	—57	3,266	3,209
	Store-sheds in ditto	497	- -	497	497
	Alterations to Assay Office	383	8	356	364
		37,883	—49	36,527	36,478
	Carried forward	- -	—49	—	—

No. 53.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1877—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876-77.
	BENGAL—*continued.*	£.	£.	£.	£.
	Brought forward	—	—49	—	—
	Telegraph Buildings:				
29	New Telegraph Office Building (including cost of land) at Calcutta	64,414	2,394	63,854	66,248
30	Supplementary works for ditto	1,867	410	1,290	1,700
31	Internal fittings for ditto	4,680	2,976	1,436	4,412
32	Telegraph bungalow with out-office, Julpigoree	1,101	1	1,132	1,133
33	New Telegraph Office at Jamboo	1,143	608	—	608
		—	6,389	—	—
	Opium Buildings:				
34	Reconstructing Sheds 5, 6, and 7 in the Opium Factory, Goolzarbagh	1,462	316	813	1,129
35	New Poppy Trash Godown at Goolzarbagh	3,672	66	—	66
		—	382	—	—
36	Museum Buildings:				
	Imperial Museum, Main Building, Calcutta (Expenditure from Deposit Account)	100,000	1,923	102,389	104,312
	Gas, water, and punkah fittings	1,840	243	1,674	1,917
	Galleries and iron cases	4,093	3,713	—	3,713
		105,933	5,879	104,063	109,942
	Viceregal Residences:				
37	Iron girder roof in Government House, Calcutta	2,385	2,005	—	2,005
38	Government House furniture at ditto	—	1,136	—	1,136
39	Alterations to certain main rooms in Government House at Barrackpore	1,371	1,201	—	1,201
		—	4,342	—	—
		—	16,943	—	—
	Deduct—Expenditure from Contributions	—	5,879	—	—
		—	11,064	—	—
40	Add—Outlay on other and minor works, as per Account, No. 54	—	8,373	—	—
	TOTAL BENGAL £.	—	19,437	—	—
	NORTH WESTERN PROVINCES.				
	Opium Buildings:				
41	Constructing a new Opium Godown at Basti	2,304	1,862	973	2,835
42	Constructing Chest Godown at Ghazipur	1,282	—29	1,273	1,244
43	Constructing Trash Godown in Opium Factory, ditto	1,720	359	1,218	1,577
44	Temporary Godown racks in ditto	2,794	2,571	—	2,571
		—	4,763	—	—
	Civil Engineering College Buildings at Roorkee:				
45	Constructing two Class-rooms in the Thomason College	1,161	39	1,141	1,180
46	Re-roofing lower subordinates' quarters in ditto	2,625	258	2,010	2,268
		—	297	—	—
	Customs:				
47	Constructing Customs Kutchery at Agra	4,037	1,316	2,024	3,340
		—	6,376	—	—
48	Add—Outlay on other and minor works, as per Account, No. 54	—	2,345	—	—
	TOTAL NORTH WESTERN PROVINCES £.	—	8,721	—	—

No. 53.—Detailed Account of Expenditure from Imperial Funds on Civil Buildings, for the Year ended 31st March 1877—*continued.*

Item Number.	WORKS.	Estimated Cost of Work.	Outlay in Year ended 31st March 1877.	Outlay in previous Years.	Total Outlay on each Work to end of 1876–77.
	PUNJAB.	£.	£.	£.	£.
	Telegraph Buildings:				
49	Constructing Telegraph Office, with out-offices, at Umballa	2,815	633	- -	633
50	Add—Outlay on other and minor works, as per Account, No. 54	- -	2,005	—	—
	TOTAL PUNJAB £.	- -	2,638	—	—
	MADRAS.				
	Telegraph Buildings:				
51	Telegraph Office at Presidency	25,719	—54	1,569	1,515
	Salt Works:				
52	Road from Kavali to the Salt Platform, Ordurampatam	2,358	465	35	500
53	Add—Outlay on other and minor works, as per Account, No. 54	- -	2,359	—	—
	TOTAL MADRAS £.	- -	2,770	—	—
	BOMBAY.				
54	Patri Railway, connected with the Salt Department:				
	Preliminary expenses	901	- -	901	901
	Payments for land	2,903	- -	1,676	1,676
	Construction of line	15,002	- -	15,155	15,155
	Ballast and permanent way	60,336	101	51,262	51,363
	Stations and buildings	3,615	- -	1,648	1,648
	Plant	- -	- -	38	38
	Establishment	6,051	638	4,337	4,975
	Contingencies		- -	367	367
	General stores	- -	—1,229	5,739	4,510
		88,808	—490	81,123	80,633
	Drivers' and firemen's quarters at Kharagore	805	- -	709	709
	Engine running-shed	712	- -	638	638
	Siding engine-shed	193	427	91	518
		90,518	—63	82,561	82,498
55	New Buildings for Salt Establishment in the Uran Taluka	1,614	444	1,168	1,612
56	Telegraph Buildings:				
	Telegraph Office, Bombay	24,584	- -	24,469	24,469
	Furniture for ditto	181	- -	145	145
	Signallers' quarters	12,352	4,229	5,817	10,046
		37,117	4,229	30,431	34,660
	Mint Buildings:				
57	Mint boundary wall	5,126	228	2,651	2,879
		—	4,838	—	—
58	Add—Outlay on other and minor works, as per Account, No. 54	- -	3,885	—	—
	TOTAL BOMBAY £.	- -	8,723	—	—

No. 54.—ABSTRACT ACCOUNT of EXPENDITURE on MINOR and other WORKS, CIVIL BUILDINGS, for the Year ended 31st March 1877, and not detailed in preceding Account.

PROVINCES.	Revenue.	Salt.	Opium.	Stamp and Stationery.	Mint.	Postal.	Telegraph.	Viceregal Residences and Agency Buildings.	Secretariat Offices.	Treasury.	Court-houses.	Jails.	Police Buildings.	Currency Office.	Surveyor General's Office.	Public Works Buildings.	Educational.	Ecclesiastical.	Churches and Burial-grounds.	General and Miscellaneous.	TOTAL.	Deduct Expenditure from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,374	–	2,374	–	2,374
Simla Imperial Circle	–	–	–	–	–	–	–	202	–	–	–	–	–	–	–	–	–	–	–	–	202	–	202
Central India	18	–	–	–	–	294	21	325	31	–	119	93	–	–	–	–	–	–	80	589	1,570	–	1,570
Hyderabad	–	–	–	–	–	372	16	396	1,068	–	–	46	–	–	–	–	–	–	234	44	2,176	–	2,176
Port Blair	–	–	–	–	–	–	–	–	–	–	40	139	–	–	–	–	2	–	43	2,220	2,444	–	2,444
Rajpootana	–	–	–	–	–	99	–	36	–	–	234	117	100	–	–	95	56	–	81	90	908	–	908
Oudh	–	–	297	–	–	490	–	–	–	–	–	–	–	–	–	–	–	–	–	–	787	–	787
Central Provinces	–	–	–	–	–	699	66	–	–	–	–	–	–	–	–	–	–	–	–	–	765	–	765
British Burmah	–	–	–	–	–	638	916	–	–	–	–	–	–	–	–	–	–	–	–	4	1,558	–	1,558
Assam	–	–	–	–	–	492	704	–	–	–	–	–	–	–	–	–	–	–	–	–	1,196	–	1,196
Bengal	–	–	2,614	360	275	1,497	430	1,745	1,301	12	–	–	–	59	386	–	19	30	–	–	8,728	355	8,373
North Western Provinces	–	–	222	–	–	785	149	–	–	–	–	–	–	–	–	–	802	–	–	387	2,345	–	2,345
Punjab	–	–	–	–	–	766	302	27	–	–	–	–	–	–	–	–	–	–	–	937	2,032	27	2,005
Madras	–	1,357	–	–	–	758	244	–	–	–	–	–	–	–	–	–	–	–	–	–	2,359	–	2,359
Bombay	–	1,226	–	–	227	1,079	1,250	–	–	–	–	–	–	103	–	–	–	–	–	–	3,885	–	3,885
TOTAL £.	18	2,583	3,133	360	502	7,969	4,098	2,731	2,400	12	393	395	100	162	386	95	879	30	2,812	4,271	33,329	382	32,947

No. 55.—ABSTRACT ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to CIVIL BUILDINGS, for the Year ended 31st March 1877.

PROVINCES.	Revenue.	Forest.	Customs.	Salt.	Opium.	Stamp and Stationery.	Mint.	Postal.	Telegraph.	Residences and Agency Buildings.	Secretariat Offices.	Treasury.	Police.	Court-houses.	Jails.	Currency Office.	Public Works Buildings.	Educational.	Ecclesiastical.	Churches and Burial-grounds.	General and Miscellaneous.	TOTAL.	Deduct Expenditure from Contributions.	NET TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Inspector General of Military Works	–	–	–		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	5,607	–	5,607	–	5,607
Simla Imperial Circle	–	–	–	–	–	–	–	–	–	969	–	–	–	–	–	–	–	–	–	–	–	969	–	969
Central India	40	–	–	–	5	–	–	134	148	598	33	–	3	110	198	–	277	–	–	120	62	1,728	–	1,728
Coorg	40	–	–	–	–	–	–	4	104	–	–	–	–	–	45	–	130	–	–	30	7	360	–	360
Hyderabad	–	–	–	–	–	–	–	59	32	–	553	–	–	–	–	–	–	–	–	107	116	867	–	867
Port Blair	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	607	607	–	607
Rajpootana	85	–	171	–	–	–	–	158	98	249	173	–	235	44	161	–	375	42	–	457	33	2,281	–	2,281
Oudh	–	21	–	–	268	–	–	140	6	–	–	–	–	–	–	–	–	–	–	–	–	435	14	421
Central Provinces	–	–	–	–	–	–	–	87	10	–	–	–	–	–	–	–	–	–	–	–	–	97	–	97
British Burmah	–	–	–	–	–	–	–	119	203	26	–	–	–	–	13	–	–	–	–	–	–	361	–	361
Assam	–	–	–	–	–	–	–	116	56	–	–	–	–	–	–	–	–	–	–	–	–	172	–	172
Bengal	–	–	–	1,180	1,576	456	1,511	470	792	4,811	433	509	–	–	–	324	–	21	92	–	385	12,560	–	12,560
North Western Provinces	–	–	356	–	1,808	–	2	731	389	–	–	–	–	–	–	–	–	1,049	–	–	–	4,335	–	4,335
Punjab	–	–	–	–	–	–	–	1,108	322	194	–	–	–	–	–	–	–	–	–	–	475	2,099	194	1,905
Madras	–	–	–	—1	–	–	–	160	158	–	–	–	–	–	–	–	–	–	–	–	–	317	–	317
Bombay	–	–	–	964	–	–	137	746	639	–	–	–	–	–	–	64	–	–	–	–	49	2,599	–	2,599
TOTAL £.	165	21	527	2,143	3,657	456	1,650	4,032	2,957	6,847	1,192	509	238	154	417	388	782	1,112	92	6,321	1,734	35,394	208	35,186

No. 56.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on ORDINARY and PRODUCTIVE AGRICULTURAL WORKS, for the Year ended 31st March 1877.

	Estimated Cost of Work, excluding Establishment, &c.	Expenditure in Year ended 31st March 1877.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1876-77.		
		Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.
OUTLAY ON WORKS AGAINST CAPITAL ACCOUNT.										
RAJPOOTANA.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	14,317	- -	- -	- -	1,872	12,445	14,317	1,872	12,445	14,317
Jalea „	23,048	2,820	- -	2,820	15,347	1,757	17,104	18,167	1,757	19,924
Bulad „	6,110	73	- -	73	5,570	114	5,684	5,643	114	5,757
Tanks in Ajmere Sub-Collectorate:										
Old works now brought to account	37,645	- -	- -	- -	37,646	- -	37,646	37,646	- -	37,646
Muckerwalla Tank	1,810	- -	- -	- -	1,706	- -	1,706	1,706	- -	1,706
Tanks in Beawar Sub-Collectorate:										
Old works now brought to account	16,433	- -	- -	- -	15,894	- -	15,894	15,894	- -	15,894
Inspection Bungalows					538	- -	538	538	- -	538
Tanks in Todgurh Sub-Collectorate:										
Old works now brought to account	7,887	- -	- -	- -	8,217	- -	8,217	8,217	- -	8,217
Amner Dam and Inspection Bungalows	2,231	- -	- -	- -	1,826	- -	1,826	1,826	- -	1,826
Rajosie Reservoir	3,001	366	- -	366	2,654	- -	2,654	3,020	- -	3,020
Naie „	517	56	- -	56	- -	- -	- -	56	- -	56
TOTAL RAJPOOTANA - - - £.	112,999	3,315	- -	3,315	91,270	14,316	105,586	94,585	14,316	108,901
OUDH.										
Sardah Canal project (suspended)	- -	- -	- -	- -	6,152	- -	6,152	6,152	- -	6,152
CENTRAL PROVINCES.										
Balaghât Doab Canal	- -	- -	- -	- -	335	- -	335	335	- -	335
Ramtêk Reservoir	- -	- -	- -	- -	236	- -	236	236	- -	236
Kanhan River, Kappa Lake project	- -	- -	- -	- -	657	- -	657	657	- -	657
Pench River, Anicut and Canal project	- -	- -	- -	- -	144	- -	144	144	- -	144
Projects not brought to maturity, or abandoned	- -	- -	- -	- -	495	- -	495	495	- -	495
TOTAL CENTRAL PROVINCES - - - £.	- -	- -	- -	- -	1,867	- -	1,867	1,867	- -	1,867
BRITISH BURMAH.										
Irrawaddi Embankment Scheme	255,886	12,189	- -	12,189	204,750	- -	204,750	216,939	- -	216,939
Ramree „ „	6,507	- -	- -	- -	6,404	- -	6,404	6,404	- -	6,404
Martaban „ „	623	661	- -	661	1,545	- -	1,545	2,206	- -	2,206
Pegu and Sittang Canal Embankment	26,031	12,100	- -	12,100	11,884	- -	11,884	23,984	- -	23,984
TOTAL BRITISH BURMAH - - - £.	289,047	24,950	- -	24,950	224,583	- -	224,583	249,533	- -	249,533

No. 56.—Detailed Account of Expenditure from Imperial Funds on Ordinary and Productive Agricultural Works, for the Year ended 31st March 1877—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expenditure in Year ended 31st March 1877.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1876-77.		
		Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.
Outlay on Works against Capital Account—continued.	£.	£	£.	£.	£.	£.	£.	£.	£.	£.
Bengal.										
Soane Irrigation Project:										
Head works	222,920	- -	2,426	2,426	3,663	214,131	217,794	3,663	216,557	220,220
Eastern Main Canal, including distributaries and drainage and protective works	61,536	- -	2,272	2,272	419	53,645	54,064	419	55,917	56,336
Western " " " " " " "	242,716	- -	11,342	11,342	1,542	165,414	166,956	1,542	176,756	178,298
Arrah Branch Canal	388,634	- -	25,859	25,859	112	226,448	226,560	112	252,307	252,419
Patna " "	476,730	- -	49,211	49,211	2	234,871	234,873	2	284,082	284,084
Boxar " "	322,613	- -	44,398	44,398	446	52,131	52,577	446	96,529	96,975
Behea " "	65,233	- -	6,686	6,686	- -	45,260	45,260	- -	51,946	51,946
Doomraon " "	92,174	- -	13,920	13,920	- -	43,582	43,582	- -	57,502	57,502
Chowsa " "	56,245	- -	11,126	11,126	56	15,085	15,141	56	26,211	26,267
Gurrachowbey Branch Canal	55,052	- -	2,175	2,175	- -	689	689	- -	2,864	2,864
Irrigation Survey	54,450	- -	18,041	18,041	- -	20,017	20,017	- -	38,058	38,058
	1,938,303	- -	187,456	187,456	6,240	1,071,273	1,077,513	6,240	1,258,729	1,264,969
Deduct,—Excess credit on account "Expenditure in England"	- -	- -	- -	- -	- -	290	290	- -	290	290
Total £.	1,938,303	- -	187,456	187,456	6,240	1,070,983	1,077,223	6,240	1,258,439	1,264,679
Orissa Irrigation Project:										
Head works	218,675	- -	150	150	1,522	212,873	214,395	1,522	213,023	214,545
Pooree works	71,056	- -	- -	- -	210	76,415	76,625	210	76,415	76,625
Taldundah Canal	144,261	- -	422	422	4,902	92,147	97,049	4,902	92,569	97,471
Matchgong Canal	68,790	- -	2,853	2,853	1,948	51,896	53,844	1,948	54,749	56,697
High Level Canal, Section I.	247,920	- -	2,672	2,672	6,921	197,442	204,363	6,921	200,114	207,035
Kendrapara Canal	261,195	- -	18,359	18,359	14,327	208,530	222,857	14,327	226,889	241,216
Pattamoondee Canal	112,799	- -	3,393	3,393	- -	66,660	66,660	- -	70,053	70,053
Mahanuddy series										
Orissa Field Survey and Boundary Pillars	10,407	219	- -	219	789	950	1,739	1,008	950	1,958
High Level Canal, Section II.	279,098	- -	14,091	14,091	- -	126,767	126,767	- -	140,858	140,858
Ditto - Section III.			7,278	7,278	360	91,038	91,398	360	98,316	98,676
Brahminee and Byturnee series										
Total £.	1,414,201	219	49,218	49,437	30,979	1,124,718	1,155,697	31,198	1,173,936	1,205,134
Midnapore Project	507,295	- -	24,486	24,486	25,157	424,514	449,671	25,157	449,000	474,157
Tidal Canal	124,497	- -	—48	—48	8,732	117,940	126,672	8,732	117,892	126,624
Damoodah Project	14,397	- -	- -	- -	8,411	- -	8,411	8,411	- -	8,411
Tirhoot "	3,231	791	- -	791	8,225	- -	8,225	9,016	- -	9,016
Hooghly "	32,616	7	- -	7	12,199	- -	12,199	12,206	- -	12,206
Total Bengal £.	4,084,540	1,017	261,112	262,129	99,943	2,738,155	2,838,098	100,960	2,999,267	3,100,227

NORTH WESTERN PROVINCES.											
Ganges Canal	- -	22,850	78,383	101,233	2,008,807	302,665	2,311,472	2,031,657	381,048	2,412,705
Agra Canal	- -	4,943	32,303	37,246	10,835	512,547	523,382	15,778	544,850	560,628
Eastern Jumna Canal	- -	16,383	- -	16,388	177,576	7,614	185,190	193,959	7,614	201,573
Rohilcund Canals:—										
Paha Water-courses	- -									
Kailas - ditto	- -									
Baigul - ditto	- -	7,911	- -	7,911	87,003	7,100	94,103	94,914	7,100	102,014
Kitcha - ditto	- -									
Bijnor Canal	- -	- -	- -	- -	6,997	- -	6,997	6,997	- -	6,997
Doon Canals	- -	599	- -	599	55,295	- -	55,295	55,894	- -	55,894
Bundlecund Irrigation Works:—										
Humirpore Irrigation Works	- -	- -	- -	- -	96	- -	96	96	- -	96
Jhansie - - ditto	- -	- -	- -	- -	7,223	- -	7,223	7,223	- -	7,223
Agra Irrigation Works	- -	- -	- -	- -	20,122	- -	20,122	20,122	- -	20,122
Bundlecund Irrigation Survey	- -	150	- -	150	1,484	1,190	2,674	1,634	1,190	2,824
Eastern Ganges Canal	- -	- -	- -	- -	960	7,928	8,888	960	7,928	8,888
Lower Ganges Canal	- -	467	167,695	168,162	- -	558,237	558,237	467	725,932	726,399
TOTAL NORTH WESTERN PROVINCES	£.	53,303	278,381	331,684	2,376,398	1,397,281	3,773,679	2,429,701	1,675,662	4,105,363
PUNJAB.										
Baree Doab Canal	- -	1,625,022	59	17,085	17,144	936,513	181,267	1,117,780	936,572	198,352	1,134,924
Madhopore Workshops	- -	30,343	- -	- -	- -	25,590	- -	25,590	25,590	- -	25,590
Western Jumna Canal	- -	364,354	15	26,630	26,645	208,207	95,623	303,830	208,222	122,253	330,475
Delhi and Goorgaon Irrigation Works	- -	17,723	- -	- -	- -	17,553	- -	17,553	17,553	- -	17,553
Swat River Canal	- -	- -	- -	2,409	2,409	40	36	76	40	2,445	2,485
Upper Sutlej Inundation Canals	- -	42,324	658	- -	658	40,497	3,173	43,670	41,155	3,173	44,328
Lower ditto - ditto	- -	18,805	- -	- -	- -	9,610	- -	9,610	9,610	- -	9,610
Indus - - ditto	- -	39,707	2,500	- -	2,500	49,703	6,362	56,065	52,203	6,362	58,565
Shahpore and Shahiwal Canals	- -	2,132	- -	- -	- -	2,078	- -	2,078	2,078	- -	2,078
Sirhind Canal	- -	2,787,388	- -	155,827	155,827	407	573,376	573,783	407	729,203	729,610
Lower Baree Doab Special Survey	- -	2,736	99	- -	99	1,581	1,121	2,702	1,680	1,121	2,801
Derajat Canals - ditto	- -	1,042	86	- -	86	844	- -	844	930	- -	930
TOTAL	£.	4,931,566	3,417	201,951	205,368	1,292,623	860,958	2,153,581	1,296,040	1,062,909	2,358,949
Deduct,—Expenditure from Contributions by Native States for Sirhind Canal	-	- -	- -	72,668	72,668	- -	205,374	205,374	- -	*278,042	278,042
TOTAL PUNJAB	£.	- -	3,417	129,283	132,700	1,292,623	655,584	1,948,207	1,296,040	784,867	2,080,907
MADRAS.											
Irrigation Works in the Delta of the Godavery:—											
Anicut and Head Works:											
Raising the Godavery Anicut two feet throughout its entire length	- - -	30,000	- -	- -	- -	28,625	2,200	30,825	28,625	2,200	30,825
Works in the Eastern Delta of the Godavery:											
Improvements to existing, and construction of New Works, to provide for the complete irrigation of Lands in the Eastern Delta, as well as the Lands under the Bank Channel, and to provide the navigable capabilities of the Canals	-	131,400	149	8,767	8,916	263	78,092	78,355	412	86,859	87,271
Other Works	- - -	- -	- -	- -	- -	735	- -	735	735	- -	735
Works in the Central Delta of Godavery:											
Improvements to Akeed Canal	- - -	10,323	- -	- -	- -	2,207	7,735	9,942	2,207	7,735	9,942
Works for the Cross Drainage of Ellore High-Level Canal	- - -	10,549	- -	- -	- -	7,931	1,159	9,090	7,931	1,159	9,090
Other Works	- - -	4,717	- -	- -	- -	813	1,867	2,680	813	1,867	2,680
Works in the Western Delta of Godavery:											
Extension of irrigation from 202,000 to 296,000 acres in the Western Delta, and material Improvements in the system of Irrigation	- - - -	130,464	- -	6,523	6,523	365	82,642	83,007	365	89,165	89,530
TOTAL	£.	317,453	149	15,290	15,439	40,939	173,695	214,634	41,088	188,985	230,073
Carried forward	£.	- -	149	15,290	15,439	40,939	173,695	214,634	41,088	188,985	230,073

* Includes 6,362 *l.* expenditure from contributions on Indus Inundation Canals.

No. 56.—Detailed Account of Expenditure from Imperial Funds on Ordinary and Productive Agricultural Works, for the Year ended 31st March 1877—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expenditure in Year ended 31st March 1877.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1876-77.		
		Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.
Outlay on Works against Capital Account—*continued.* Madras—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - - -	- -	149	15,290	15,439	40,939	173,695	214,634	41,088	188,985	230,073
Irrigation Works in the Delta of the Kistna:—										
Works on Northern Delta of Kistna:										
Main Canal	11,353	- -	498	498	- -	9,454	9,454	- -	9,952	9,952
Enlarging Masulipatam Canal, and enlarging and improving Channels in Masulipatam Section.	13,964	- -	77	77	- -	12,451	12,451	- -	12,528	12,528
Widening head of Masulipatam Canal for 1,000 yards	11,353	- -	- -	- -	- -	10,292	10,292	- -	10,292	10,292
Widening the lower portion of Pullairoo Channel	10,405	- -	—2	—2	9,452	958	10,410	9,452	956	10,408
Enlargement and improvement of Ryve's Canal	42,663	- -	1,378	1,378	- -	31,932	31,932	- -	33,310	33,310
Other Works	12,750	211	258	469	6,464	3,727	10,191	6,675	3,985	10,660
Works in the Southern Delta of Kistna:										
Enlarging the Head of the main Channel at Beywada	27,640	- -	- -	- -	12,028	7,576	19,604	12,028	7,576	19,604
Extending the Commamoor Channel	19,577	- -	—22	—22	7,686	13,050	20,736	7,686	13,028	20,714
Channel from Villabapuram to tide water	14,648	- -	- -	- -	11,092	4,331	15,423	11,092	4,331	15,423
New Channel from Pedavadlapaddy to Nizamapatam	29,481	398	- -	398	29,322	210	29,532	29,720	210	29,930
Other Works	18,956	53	- -	53	7,151	11,321	18,472	7,204	11,321	18,525
Total £.	212,790	662	2,187	2,849	83,195	105,302	188,497	83,857	107,489	191,346
Irrigation Works in the Pennair Delta:										
Improvement to the Servapally Channel in connection with the Pennair Anicut	43,585	1,125	- -	1,125	1,156	41,617	42,773	2,281	41,617	43,898
Extension of Pennair Anicut	15,915	819	- -	819	12,779	- -	12,779	13,598	- -	13,598
Other Works	6,075	1,466	- -	1,466	5,616	645	6,261	7,082	645	7,727
Total £.	65,575	3,410	- -	3,410	19,551	42,262	61,813	22,961	42,262	65,223
Weir across the Vellore River, near Palandorai, in the South Arcot District	20,055	- -	—329	—329	- -	22,244	22,244	- -	21,915	21,915
Irrigation Works in the Delta of the Cauvery:										
Regulating Works for the improvement of the Cauvery	13,779	- -	- -	- -	- -	9,755	9,755	- -	9,755	9,755
Works for regulating the supply of Water from the principal branches of the River Vennam	19,724	- -	- -	- -	- -	19,888	19,888	- -	19,888	19,888
Other Works	16,694	5	- -	5	10,693	3,972	14,665	10,698	3,972	14,670
Total £.	50,197	5	- -	5	10,693	33,615	44,308	10,698	33,615	44,313
Streeviguntum Weir Project for providing irrigation from the Tambrapoorney river, in the Tinnevelly District	104,048	- -	3,053	3,053	- -	92,331	92,331	- -	95,384	95,384
Madras Waterworks:										
Project for the Water Supply to the Town of Madras, and the irrigation of 8,000 acres in its vicinity	122,555	- -	- -	- -	97,674	27,562	125,236	97,674	27,562	125,236
Other Works	2,722	- -	- -	- -	2,223	- -	2,223	2,223	- -	2,223
Total £.	125,277	- -	- -	- -	99,897	27,562	127,459	99,897	27,562	127,459

Enlarging the Chembrumbaukum Tank, 17 miles from Madras	48,500	—151	-	—151	24,055	17,854	41,909	23,904	17,854	41,758
Perryar project, Madura survey	-	-	-	-	-	426	426	-	426	426
Reconstructing a portion of anicut across Palar river in Chingleput district	13,500	-	-	-	13,535	-	13,535	13,535	-	13,535
Famine outlay not yet distributed	—	4,075	20,201	24,276	-	515,291	-	-	535,492	—
	-	2,600	-	2,600	-	-	-	2,600	-	2,600
TOTAL MADRAS £.	-	6,675	20,201	26,876	-	515,291	-	-	535,492	—
BOMBAY.										
Dekkan.										
Ahmedabad Collectorate:										
Hathmati Canal	38,470	-	2,081	2,081	915	32,463	33,378	915	34,544	35,459
Subarmati project survey	-	-	-	-	499	-	499	499	-	499
Ahmednagar Collectorate:										
Bhatodi Tank	26,398	1,057	-	1,057	24,778	-	24,778	25,835	-	25,835
Lakh Canal	25,754	-	-	-	7,012	17,617	24,629	7,012	17,617	24,629
Palkhair Canal	14,029	-	99	99	39	13,072	13,111	39	13,171	13,210
Wozar Canal	18,620	655	-	655	13,496	-	13,496	14,151	-	14,151
Dharwar Collectorate:										
Madack Tank	18,288	133	-	133	12,052	-	12,052	12,185	-	12,185
Mavinkopp Tank	999	429	-	429	61	-	61	490	-	490
Doni Reservoir	8,915	135	-	135	290	-	290	425	-	425
Kulala Nulla	-	-	-	-	2,233	-	2,233	2,233	-	2,233
Kaira Collectorate:										
Khari Sluices	2,560	696	-	696	4,274	-	4,274	4,970	-	4,970
Kaladgi Collectorate:										
Malaprobha project survey	-	-	-	-	268	63	331	268	63	331
Ghataprobha project survey	-	-	-	-	1,053	120	1,173	1,053	120	1,173
Khandeish Collectorate:										
Hartala Tank	3,287	147	-	147	3,024	-	3,024	3,171	-	3,171
Jamda Canal	72,641	-	-	-	73,777	-	73,777	73,777	-	73,777
Panjhra Irrigation Works	26,457	-	1,573	1,573	9,493	23,918	33,411	9,493	25,491	34,984
Mhuswa Tank	10,086	1,795	-	1,795	3,873	-	3,873	5,668	-	5,668
Bhokar Tank	-	-	-	-	174	-	174	174	-	174
Nasik Collectorate:										
Wadali Canal	-	1	-	1	2,000	-	2,000	2,001	-	2,001
Poona Collectorate:										
Moota Storage Lake and Canal	466,448	137	46,846	46,983	962	375,960	376,922	1,099	422,806	423,905
Kasardi Tank	-	-	-	-	3,143	-	3,143	3,143	-	3,143
Nira Project Survey	-	98	-	98	1,369	222	1,591	1,467	222	1,689
Satara Collectorate:										
Chickli Canal	4,886	-	-	-	3,985	-	3,985	3,985	-	3,985
Gundowli Canal	6,642	-	-	-	6,467	-	6,467	6,467	-	6,467
Krishna Canal	62,385	137	-	137	48,275	12,291	60,566	48,412	12,291	60,703
Mayni Tank	23,773	15	-	15	23,023	-	23,023	23,038	-	23,038
Yerla Canal	34,726	1,842	-	1,842	10,227	-	10,227	12,069	-	12,069
Rewari Canal	4,170	-	-	-	4,119	-	4,119	4,119	-	4,119
Carried forward £.	-	7,277	50,599	57,876	260,881	475,726	736,607	268,158	526,325	794,483

Note.—Under Madras the amounts here entered in the column "Total Expenditure on each Work to end of 1876–77—Ordinary," do not agree with those shown in Account No. 49, since the amounts shown in the latter represent the total outlay on each Work from first to last, whereas the sums in this Account represent only the current outlay against current sanctions.

No. 56.—Detailed Account of Expenditure from Imperial Funds on Ordinary and Productive Agricultural Works, for the Year ended 31st March 1877—*continued.*

	Estimated Cost of Work, excluding Establishment, &c.	Expenditure in Year ended 31st March 1877.			Expenditure in previous Years.			Total Expenditure on each Work to end of 1876-77.		
		Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.	Ordinary.	Productive.	Total.
Outlay on Works against Capital Account—*continued.*	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay—*Dekkan*—continued.										
Brought forward	- -	7,277	50,599	57,876	260,881	475,726	736,607	268,158	526,325	794,483
Sholapur Collectorate:										
Ekrook Tank	97,446	- -	2,020	2,020	436	92,488	92,924	436	94,508	94,944
Koregaum Tank	- -	- -	- -	- -	1,588	- -	1,588	1,588	- -	1,588
Bhima and Sina Project Survey	- -	- -	- -	- -	1,424	166	1,590	1,424	166	1,590
Surat Collectorate:										
Tapti River Survey	- -	1	- -	1	4,289	155	4,444	4,290	155	4,445
Dambal	- -	- -	- -	- -	24	- -	24	24	- -	24
Pingli Canal	- -	14	- -	14	- -	- -	- -	14	- -	14
Mhaswad Tank	- -	36	- -	36	243	- -	243	279	- -	279
Medleri Tank	8	6	- -	6	- -	- -	- -	6	- -	6
Total £.	- -	7,334	52,619	59,953	268,885	568,535	837,420	276,219	621,154	897,373
Sind.										
Frontier Districts of Upper Sind:										
Desert Canal	} 85,481	1,204	- -	1,204	35,352	- -	35,352	36,556	- -	36,556
Mucksooda Canal										
Haiderabad Collectorate:										
Alibhur Kacheri Canal	2,445	- -	- -	- -	1,963	- -	1,963	1,963	- -	1,963
Fuleli Canal	21,072	450	- -	450	51,678	- -	51,678	52,128	- -	52,128
Great Marrack Canal	16,221	- -	- -	- -	14,064	- -	14,064	14,064	- -	14,064
Surfrazwah Canal	7,940	- -	- -	- -	10,342	- -	10,342	10,342	- -	10,342
Rohri and Haiderabad Canal Survey	- -	- -	- -	- -	94	- -	94	94	- -	94
Karachi Collectorate:										
Western Nara	31,772	3,271	- -	3,271	21,409	- -	21,409	24,680	- -	24,680
Pinyari Canal	1,286	- -	- -	- -	1,245	- -	1,245	1,245	- -	1,245
Eastern Delta Survey	344	36	- -	36	138	- -	138	174	- -	174
Shikarpur Collectorate:										
Eastern Nara Works	190,557	2,371	—22	2,349	209,613	19,200	228,813	211,984	19,178	231,162
Sind Canal	- -	- -	- -	- -	10,751	- -	10,751	10,751	- -	10,751
Ghar and Branches	25,776	6,422	- -	6,422	24,891	- -	24,891	31,313	- -	31,313
Begari Canal	- -	14,135	- -	14,135	30,299	43,876	74,175	44,434	43,876	88,310
Sukkur and Shahadadpur Canal	110,069	3,405	- -	3,405	52,391	43,032	95,423	55,796	43,032	98,828
Kushmur and Bigaribund	74,680	6,612	- -	6,612	63,628	- -	63,628	70,240	- -	70,240
Kasimpur Bund	6,076	5,249	- -	5,249	- -	- -	- -	5,249	- -	5,249
Jambro Canal	345	- -	- -	- -	432	- -	432	432	- -	432
Jerruck Canal Survey	- -	—18	- -	—18	18	- -	18	—	—	—
Total £.	- -	43,137	—22	43,115	528,308	106,108	634,416	571,445	106,086	677,531
	—	50,471	52,597	103,068	797,193	674,643	1,471,836	847,664	727,240	1,574,904
Deduct,—Outlay from Contributions	- -	707	- -	707	1,917	- -	1,917	2,624	- -	2,624
Total Bombay £.	- -	49,764	52,597	102,361	795,276	674,643	1,469,919	845,040	727,240	1,572,280
Add,—Outlay on Famine Works, as per Account No. 49	- -	25,454	- -	25,454	- -	- -	- -	25,454	- -	25,454
GRAND TOTAL, BOMBAY £.	- -	75,218	52,597	127,815	795,276	674,643	1,469,919	870,494	727,240	1,597,734

No. 57.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1877.

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1877.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1876-77.
	CENTRAL INDIA.	£.	£.	£.	£.
1	Road from Jhansie to Nowgong, 48¼ miles long, on an average width of 25 feet with bridges, having an aggregate waterway of feet	41,355	1,005	37,489	38,494
2	Nowgong and Sutna road, 116 miles long, with bridges, having an aggregate waterway of feet. This road is a continuation of above road, and from Sutna it extends to Jubbulpore	90,237	6,295	65,198	71,493
3	Gwalior and Jhansie road, 62 miles long, and of an average width of 25½ feet, with 142 bridges, having an aggregate waterway of 1,697 feet	32,506	55	35,283 *	35,338
4	Sutna and Bela road, 23 miles, through the Rewah territory, with 47 bridges	11,950	2,191	8,239	10,430
5	Road from Mhow to Neemuch, 169 miles long, passing through the territories of Holkar, Scindia, Dhar, Jourah, Rutlam State, and Sillana State *Note.*—The northern portion of this road has been transferred to Rajpootana in 1872-73.	122,648	8,085	101,501	109,586
6	Improvements and completion of Agra and Bombay road, 458 miles in length, on an average of 25 feet wide with 112 bridges, having an aggregate waterway of 13,028 feet, commencing in Central India at Jajow, 19 miles from the British cantonment at Agra. It runs through the Native States of Dholepore, Scindia, and Holkar, and terminates at Bhoregurh on the Khandeish boundary (*a*) This amount excludes the outlay on works forming portion of this road completed previous to 1862-63.	430,433	69	342,635	(*a*)342,704
7	Road from Jhansie to Seepree, 61 miles long, on an average of 27 feet wide, with bridges over the Rivers Ungoory, Kusnai, Pahooj, and Sowrah, and a causeway over River Scinde	29,364	118	26,866	26,984
8	Indore, Mhow, and Khandwah road, length 91 miles, on an average 24 feet wide, with 25 bridges, having an aggregate waterway of 2,141 feet	99,456	162	82,900	83,062
9	Dewas and Ashta road, 25 miles long, passing through the territories of Scindia and Dewas	17,877	2,292	5,308	7,600
10	Dhar and Ghatta Billod road, 12 miles long, on an average 18 feet wide, with 23 bridges. It connects Dhar with Mhow and Neemuch road at Ghatta Billod	8,466	1,599	6,300	7,899
11	Improvements to the 2nd Section, from Bhind to Chumbul river, of the Gwalior and Etawa road	4,767	720	3,859	4,579
12	Minor works estimated to cost 250 *l.* and under, each	— —	685	—	—
		—	23,276	—	—
13	Deduct,—Outlay from Contributions and Cess Funds included above	— —	7,581	—	—
	TOTAL CENTRAL INDIA £.	— —	15,695	—	—
	COORG:				
14	Road from Bangalore to Mangalore *viâ* Mercara, with branches northward	— —	57	19,023	19,080
15	Road from Bangalore to Cannanore	— —	6,053	35,008	41,061
	TOTAL COORG £.	— —	6,110	—	—
	RAJPOOTANA:				
16	Agra and Ahmedabad road, consisting of subsidy to Jeypore State for construction of roads passing through that State, Kishengurh section of road from Jeypore frontier to Kishengurh frontier, 17 miles; Ajmere 1st Section from Kishengurh frontier to Ajmere, 12½ miles; Ajmere 2nd Section from Ajmere to Mungleawas, 16½ miles; Ajmere 3rd Section from Mungleawas to Beawr, 7½ miles; Burrpass Section, 10 miles; Marwar 1st Section, 30 miles; Marwar 2nd Section, 26¾ miles; Marwar 3rd Section, 43¾ miles; Serohee 1st Section, 22½ miles; Serohee 2nd Section, 24 miles, with staging bungalows and bridges	130,690	30	119,623	119,653
17	Mhow and Nusseerabad road within Rajpootana agency, consisting of Ajmere section from Nusseerabad to Kharee River crossing, 27 miles, Meywar 1st Section from Kharee River crossing to Bheelwarra, 40 miles; Meywar 2nd, 3rd and Tonk Sections from Bheelwarra to Nianuggur village; Meywar Section fair-weather roads and permanent roadway passing through the territories of Scindia, Jowrah, and Holkar, with bridges and staging bungalows	122,666	1,218	100,186	101,404
18	Links of Mhow and Nusseerabad road, *viâ* Sreenuggur link on the North, Deolee link line on the South, and Oodeypore link line on the West	41,872	795	30,582 †	31,377
19	Other Works estimated to cost 1,000 *l.* and under, each	— —	715	—	—
		—	2,758	—	—
	Deduct,—Outlay from contributions	— —	303	—	—
	TOTAL RAJPOOTANA £.	— —	2,455	—	—

* Includes 644 *l.*, the construction cost of a dák bungalow at Morar appertaining to this work.
† Includes 178 *l.*, the construction cost of rafts over Banas River.

No. 58.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to ROADS and other WORKS of COMMUNICATION, for the Year ended 31st March 1877.

WORKS.	Expenditure in Year ended 31st March 1877.
CENTRAL INDIA.	£.
Agra and Bombay Road	13,527
Mhow and Neemuch Road	2,799
Indore, Mhow, and Khundwa Road	3,414
Dewas and Oojein Road	757
Jhansie and Gwalior Road	1,683
Jhansie and Seepree Road	535
Jhansie and Calpee Road	1,009
Jhansie and Nowgong Road	1,552
Banda and Saugor Road	897
Fort Road	190
Seepree Loop Line	99
Srinuggur Loop Line	493
Sutna and Bela Road	201
Nowgong and Sutna Road	1,024
Mhow and Nusseerabad Road	223
Agra Loop Line Road	422
Red Road	153
Other Roads	3,208
	32,186
Deduct,—Outlay from Contributions	4,366
TOTAL CENTRAL INDIA £.	27,820
COORG.	
Bangalore-Mangalore Road	1,935
Bangalore-Cannanore Road, 78½ miles	2,008
	3,943
Deduct,—Expenditure against Local Fund Grant-in-Aid	767
TOTAL COORG £.	3,176
RAJPOOTANA.	
Agra and Ahmedabad Road	6,079
Mhow and Nusseerabad Road	3,522
Repairs to other Roads	1,031
TOTAL RAJPOOTANA £.	10,632
GRAND TRUNK ROAD.	
Repairs and Maintenance of Grand Trunk Road :	
Ravi Division	4,565
Chenab Division	4,812
	9,377
Deduct,—Expenditure met from Deposits, being a debit to Public Works Department, Punjab	8,801
TOTAL GRAND TRUNK ROAD £.	576

No. 59.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on Works of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1877.

Item Number.	WORKS.	Estimated Cost of Work.	Expenditure in Year ended 31st March 1877.	Expenditure in previous Years.	Total Expenditure on each Work to end of 1876-77.
	SIMLA IMPERIAL CIRCLE.	£.	£.	£.	£.
	Compensation for land and house for site of covered reservoir	1,021	1,021	- -	1,021
	Minor Works	- -	15	—	—
	TOTAL £.	- -	1,036	—	—
	PORT BLAIR.				
	Works estimated to cost 1,000 *l.* and under, each	- -	4	—	—
	BRITISH BURMAH.				
	Oyster Reef Lighthouse	58,270	7,407	57,813	65,220
	Minor and petty works	- -	76	—	—
	TOTAL £.	- -	7,483	—	—
	PUNJAB.				
	Works in connection with Imperial Assemblage at Delhi	—	22,289	—	—
	MADRAS.				
	Coal-boring operations at Bedadanur	1,350	202	579	781
	Lighthouse at Cape Comorin	3,120	4	362	366
	TOTAL £.	- -	206	—	—
	BOMBAY.				
	New Lighthouse at Manora Point	3,200	494	- -	494
	Harbour Works, Kurrachee:				
	Main works	430,889	—4,320	405,866	401,546
	Bar dredging	38,163	4,172	36,208	40,380
	Dredging the mouth of the upper channel leading to native jetty	917	- -	900	900
	Improvements to new channel	868	574	267	841
	Improving the channel lying alongside the north and north-west walls of the native jetty	419	- -	439	439
		471,256	426	443,680	444,106
	TOTAL £.	- -	920	—	—

No. 60.—DETAILED ACCOUNT of EXPENDITURE from IMPERIAL FUNDS on REPAIRS to WORKS of MISCELLANEOUS PUBLIC IMPROVEMENT, for the Year ended 31st March 1877.

PROVINCES.	Inland Improvements.		Aid to Marine Navigation.			TOTAL.
	Improvements to Towns.	Water Supply.	Harbours.	Lighthouses.	Obelisks.	
	£.	£.	£.	£.	£.	£.
British Burmah	- -	- -	- -	373	- -	373
Bengal	- -	- -	45	93	- -	138
Punjab	1,425	- -	- -	- -	- -	1,425
Madras	- -	- -	- -	—60	- -	—60
Bombay	- -	- -	2,465	233	- -	2,698
TOTAL £.	1,425	- -	2,510	639	- -	4,574

No. 61.—DETAILED ACCOUNT of EXPENDITURE on ESTABLISHMENTS of the

	General and Political.						
	Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hydrabad.	Port Blair.	
DIRECTION.	£.	£.	£.	£.	£.	£.	
Chief Engineer and Secretariat.							
Inspector General and assistant	4,673	—	—	—	—	—	1
Chief engineer and assistants	4,166	- -	3,479	- -	- -	- -	2
Upper subordinates	—	—	—	—	—	—	3
Office establishment	4,442	- -	1,617	423	- -	- -	4
Travelling allowances	632	- -	157	5	- -	- -	5
Contingencies	539	- -	203	8	- -	- -	6
TOTAL £.	14,452	- -	5,456	436	- -	- -	7
Superintending Engineers.							
Superintending engineers and assistants	13,671	624	- -	- -	2,135	- -	8
Upper subordinates	—	—	—	—	—	—	9
Office establishment	4,295	73	- -	- -	467	- -	10
Travelling allowances	1,210	49	- -	- -	84	- -	11
Contingencies	1,749	37	- -	- -	84	- -	12
Local allowances	- -	- -	- -	- -	- -	- -	13
TOTAL £.	20,925	783	- -	- -	2,770	- -	14
TOTAL DIRECTION £.	35,377	783	5,456	436	2,770	- -	15
CONSTRUCTION.							
Engineer establishment consisting of executive and assistant engineers	68,355	371	10,585	662	3,360	847	16
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	21,594	75	4,081	430	947	900	17
Lower subordinates, consisting of sub-overseers and sub-surveyors	5,447	- -	1,998	324	111	6	18
Petty establishment	4,278	- -	1,566	108	226	72	19
Office establishment, including accountants	17,402	59	2,893	448	1,372	710	20
Medical establishment	- -	- -	- -	- -	- -	- -	21
Travelling allowances	8,953	44	3,332	839	283	1	22
Contingencies	4,273	29	668	33	229	25	23
Special allowances	- -	- -	- -	- -	- -	436	24
Local allowances	- -	- -	- -	- -	- -	- -	25
TOTAL CONSTRUCTION £.	130,302	578	25,123	2,844	6,468	2,997	26
ACCOUNTS.							
Examiners, and deputy and assistant examiners	1,980	- -	840	- -	456	- -	27
Accountants	4,108	- -	702	- -	330	96	28
Clerks and office servants	1,478	- -	301	161	143	- -	29
Travelling allowances	207	- -	99	- -	33	- -	30
Contingencies	494	- -	49	3	31	- -	31
Local allowances	- -	- -	- -	- -	- -	- -	32
TOTAL ACCOUNTS £.	8,267	- -	1,991	164	993	96	33
Collection of revenue	- -	- -	- -	- -	- -	- -	34
Conservancy, police, and navigation establishments	—	—	—	—	—	—	35
Civil Engineering College, Roorkee	—	—	—	—	—	—	36
TOTAL AMOUNT AUDITED £.	173,946	1,361	32,570	3,444	10,231	3,093	37
Add—Charges of previous year disbursed in 1876-77	- -	185	92	67	- -	- -	38
	173,946	1,546	32,662	3,511	10,231	3,093	39
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	3,278	- -	- -	5	- -	- -	40
GRAND TOTAL £.	170,668	1,546	32,662	3,506	10,231	3,093	41
Distribution of Grand Total to the several Funds concerned.							
Imperial Funds, Ordinary:							
Buildings and roads	170,668	1,546	28,867	3,195	10,231	3,093	42
Irrigation	- -	- -	- -	- -	- -	- -	43
Civil Engineering College	—	—	—	—	—	—	44
Collieries	- -	- -	- -	- -	- -	- -	45
Provincial services	- -	- -	- -	- -	- -	- -	46
Irrigation, extraordinary	—	—	—	—	—	—	47
Contributions, local funds, deposits, &c.	- -	- -	3,795	311	- -	- -	48
TOTAL £.	170,668	1,546	32,662	3,506	10,231	3,093	49

* Represents total amount paid, and not total amount audited.

PUBLIC WORKS DEPARTMENT during the Year ended 31st March 1877.

	RAJPOOTANA.			OUDH.	CENTRAL PROVINCES.	BRITISH BURMAH.	ASSAM.
	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Public Works.	Public Works.
	£.	£.	£.	£.	£.	£.	£.
1	—	—	—	—	—	—	—
2	- - -	- - -	- - -	- - -	3,406	3,787	—
3	—	—	—	—	—	—	—
4	- - -	- - -	- - -	- - -	2,287	2,146	—
5	- - -	- - -	- - -	- - -	325	137	—
6	- - -	- - -	- - -	- - -	589	239	—
7	- - -	- - -	- - -	- - -	6,607	6,309	—
8	3,644	521	4,165	2,024	- - -	- - -	2,505
9	—	—	—	—	—	—	—
10	952	136	1,088	2,321	- - -	- - -	1,000
11	317	45	362	96	- - -	- - -	115
12	407	58	465	81	- - -	- - -	221
13	- - -	- - -	- - -	- - -	- - -	- - -	342
14	5,320	760	6,080	4,522	- - -	- - -	4,183
15	5,320	760	6,080	4,522	6,607	6,309	4,183
16	5,285	1,643	6,928	9,011	10,743	16,505	7,128
17	1,661	357	2,018	2,162	5,110	6,963	2,400
18	692	409	1,101	1,196	1,544	2,352	601
19	515	129	644	295	858	858	1,183
20	1,394	457	1,851	3,358	3,881	3,996	2,602
21	- - -	- - -	- - -	- - -	269	—	—
22	1,465	476	1,941	2,597	3,521	4,711	2,521
23	321	104	425	623	785	661	423
24	—	—	—	—	—	—	—
25	- - -	- - -	- - -	- - -	- - -	- - -	2,629
26	11,333	3,575	14,908	19,242	26,711	36,046	19,577
27	900	128	1,028	1,141	1,892	1,920	664
28	601	86	687	788	1,714	1,512	919
29	208	30	238	710	535	569	324
30	49	7	56	49	119	114	186
31	114	16	130	80	321	165	119
32	- - -	- - -	- - -	- - -	- - -	- - -	375
33	1,872	267	2,139	2,708	4,581	4,280	2,587
34	- - -	- - -	- - -	- - -	118	—	—
35	—	—	—	—	—	—	—
36	—	—	—	—	—	—	—
37	18,525	4,602	23,127	*26,532	38,017	46,635	26,347
38	- - -	- - -	- - -	- - -	- - -	30	—
39	18,525	4,602	23,127	26,532	38,017	46,665	26,347
40	11	- - -	11	- - -	1,855	2,697	1
41	18,514	4,602	23,116	26,532	36,162	43,968	26,346
42	18,123	- - -	18,123	302	8,721	7,964	1,243
43	- - -	4,602	4,602	- - -	- - -	6,646	—
44	—	—	—	—	—	—	—
45	- - -	- - -	- - -	- - -	3,237	—	—
46	- - -	- - -	- - -	14,340	24,204	25,770	25,050
47	—	—	—	—	—	—	—
48	391	- - -	391	11,890	- - -	3,588	53
49	18,514	4,602	23,116	26,532	36,162	43,968	26,346

No. 61.—Detailed Account of Expenditure on Establishments of the

	Bengal.			North Western Provinces.			
	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	
	£.	£.	£.	£.	£.	£.	
DIRECTION.							
Chief Engineer and Secretariat.							
Inspector General and assistant	- -	- -	- -	- -	- -	- -	1
Chief Engineer and assistants	5,098	4,784	9,882	12,443	5,601	18,044	2
Upper subordinates	- -	- -	- -	- -	- -	- -	3
Petty establishment	- -	- -	- -	- -	- -	- -	4
Office establishment	7,408	2,999	10,407	4,194	3,287	7,481	5
Travelling allowances	140	124	264	1,952	988	2,940	6
Contingencies	869	615	1,484	1,649	930	2,579	7
Presidency and local allowances	198	- -	198	- -	- -	- -	8
Presidency house-rent	103	168	271	- -	- -	- -	9
TOTAL £.	13,816	8,690	22,506	20,238	10,806	31,044	10
Superintending Engineer.							
Superintending engineers and assistants	9,779	7,924	17,703	Included under Chief Engineer Establishment.	8,610	8,610	11
Upper subordinates	- -	- -	- -		- -	- -	12
Petty establishment	- -	- -	- -		- -	- -	13
Office establishments	3,336	3,428	6,764		2,445	2,445	14
Travelling allowances	520	388	908		1,045	1,045	15
Contingencies	766	507	1,273		560	560	16
Local allowance	62	- -	62		- -	- -	17
Presidency house-rent	216	150	366		- -	- -	18
TOTAL £.	14,679	12,397	27,076	- -	12,660	12,660	19
TOTAL DIRECTION £.	28,495	21,087	49,582	20,238	23,466	43,704	20
CONSTRUCTION.							
Engineer establishment, consisting of executive and assistant engineers	44,091	37,472	81,563	33,935	46,335	80,270	21
Upper subordinates, consisting of sub-engineers, supervisors, and overseers	22,789	22,127	44,916	8,779	8,219	16,998	22
Lower ditto	3,925	5,063	8,988	2,796	6,875	9,671	23
Petty establishment	1,409	2,824	4,233	1,005	4,029	5,034	24
Office establishment, including accountants	11,764	10,301	22,065	9,375	10,565	19,940	25
Medical establishment	- -	1,979	1,979	- -	1,372	1,372	26
Presidency and local allowances	2,040	609	2,649	- -	- -	- -	27
Travelling allowances	11,300	12,747	24,047	10,491	11,044	21,535	28
Presidency house-rent	1,010	296	1,306	- -	- -	- -	29
Contingencies	2,517	2,678	5,195	1,881	3,153	5,034	30
Special allowances	- -	- -	- -	- -	- -	- -	31
TOTAL CONSTRUCTION £.	100,845	96,096	196,941	68,262	91,592	159,854	32
ACCOUNTS.							
Examiners and deputy and assistant examiners	3,661	- -	3,661	1,625	1,813	3,438	33
Accountants	6,342	- -	6,342	2,602	2,768	5,370	34
Clerks and office servants	2,788	- -	2,788	1,209	599	1,808	35
Travelling allowances	470	- -	470	113	24	137	36
Contingencies	296	- -	296	169	75	244	37
Local allowances	622	- -	622	- -	- -	- -	38
Presidency house-rent	503	- -	503	- -	- -	- -	39
TOTAL ACCOUNTS £.	14,682	- -	14,682	5,718	5,279	10,997	40
Collection of revenue	6,033	6,473	12,506	360	28,839	29,199	41
Conservancy, police, navigation, &c.	- -	1,790	1,790	2,297	3,290	5,587	42
Civil Engineering College, Roorkee	- -	- -	- -	18,709	- -	18,709	43
TOTAL AMOUNT AUDITED £.	150,055	125,446	275,501	115,584	152,466	268,050	44
Add—Charges of previous year disbursed in 1876–77, and charges for establishment for works executed by other departments	- -	- -	- -	- -	- -	- -	45
	150,055	125,446	275,501	115,584	152,466	268,050	46
Deduct—Amounts charged to other Provinces and Departments, and charges not paid during the year	96	12,344	12,440	1,062	3,618	4,680	47
GRAND TOTAL £.	149,959	113,102	263,061	114,522	148,848	263,370	48
Distribution of Grand Total to the several Funds concerned:—							
Imperial Funds, Ordinary:							
Buildings and roads	12,244	- -	12,244	3,559	- -	3,559	49
Irrigation	7,643	35,301	42,944	- -	88,297	88,297	50
Civil Engineering College	- -	- -	- -	19,644	- -	19,644	51
Collieries	- -	- -	- -	- -	- -	- -	52
Provincial services	108,195	- -	108,195	89,523	- -	89,523	53
Irrigation, extraordinary	- -	72,486	72,486	- -	60,551	60,551	54
Contributions, local funds, deposits, &c.	21,768	79	21,847	1,403	- -	1,403	55
Light railways	- -	- -	- -	393	- -	393	56
Famine relief	- -	- -	- -	- -	- -	- -	57
Tuccavee works	109	5,236	5,345	- -	- -	- -	58
TOTAL £.	149,959	113,102	263,061	114,522	148,848	263,370	59

* Includes 641 *l.*, being Press Establishment.

† Represents total amount paid, and not total audited.

Public Works Department during the Year ended 31st March 1877—*continued.*

	Punjab.			Grand Trunk Road.	Madras.			Bombay.			Total.		
	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	–	– –	–	– –	–	– –	– –	–	– –	4,673	– –	4,673
2	5,017	5,102	10,119	–	9,620	–	9,620	5,324	3,157	8,481	52,340	18,644	70,984
3	–	–	– –	–	– –	–	– –	384	216	600	384	216	600
4	–	–	– –	–	– –	–	– –	– –	20	20	– –	20	20
5	*4,385	3,008	7,393	–	4,130	–	4,130	5,815	679	6,494	36,847	9,973	46,820
6	367	543	910	–	69	–	69	46	280	326	3,830	1,935	5,765
7	617	396	1,013	–	683	–	683	422	191	613	5,818	2,132	7,950
8	–	–	– –	–	– –	–	– –	– –	–	– –	198	– –	198
9	–	–	– –	–	– –	–	– –	– –	–	– –	103	168	271
10	10,386	9,049	19,435	–	14,502	–	14,502	11,991	4,543	16,534	104,193	33,088	137,281
11	6,421	9,853	16,274	–	27,516	–	27,516	9,013	1,883	10,896	77,332	28,791	106,123
12	–	221	221	–	– –	–	– –	1981	–	1,981	1,981	221	2,202
13	–	–	– –	–	– –	–	– –	75	–	75	75	– –	75
14	1,800	3,258	5,058	–	8,994	–	8,994	2,756	1,086	3,842	25,994	10,353	36,347
15	352	759	1,111	–	3,501	–	3,501	1,191	531	1,722	7,435	2,768	10,203
16	365	613	978	–	1,135	–	1,135	358	60	418	5,203	1,798	7,001
17	–	–	– –	–	– –	–	– –	– –	–	– –	404	– –	404
18	–	–	– –	–	– –	–	– –	– –	–	– –	216	150	366
19	8,938	14,704	23,642	–	41,146	–	41,146	15,374	3,560	18,934	118,640	44,081	162,721
20	19,324	23,753	43,077	–	55,648	–	55,648	27,365	8,103	35,468	222,833	77,169	300,002
21	23,722	40,754	64,476	225	43,498	–	43,498	50,345	19,886	70,231	328,608	146,090	474,698
22	3,532	11,486	15,018	748	32,483	–	32,483	29,343	9,374	38,717	143,997	51,563	195,560
23	3,536	5,329	8,865	228	9,345	–	9,345	5,673	2,253	7,926	39,774	19,929	59,703
24	1,449	7,724	9,173	–	6,742	–	6,742	2,099	1,462	3,561	22,863	16,168	39,031
25	6,381	10,357	16,738	97	21,777	–	21,777	18,066	6,973	25,039	105,665	38,653	144,318
26	–	2,831	2,831	–	– –	–	– –	– –	275	275	269	6,457	6,726
27	–	–	– –	–	– –	–	– –	– –	–	– –	4,469	609	5,078
28	7,435	10,080	17,515	349	24,725	–	24,725	14,897	8,819	23,716	97,464	43,166	140,630
29	–	–	– –	–	– –	–	– –	– –	–	– –	1,010	296	1,306
30	1,549	2,514	4,063	25	2,159	–	2,159	2,359	1,488	3,847	18,560	9,937	28,497
31	–	–	– –	–	– –	–	– –	– –	–	– –	436	– –	436
32	47,604	91,075	138,679	1,672	140,729	–	140,729	122,782	50,530	173,312	763,115	332,868	1,095,983
33	1,092	1,675	2,767	–	3,558	–	3,558	3,611	–	3,611	23,340	3,616	26,956
34	1,865	2,860	4,725	–	4,804	–	4,804	7,440	–	7,440	33,823	5,714	39,537
35	908	2,093	3,001	–	6,397	–	6,397	2,854	–	2,854	18,585	2,722	21,307
36	104	160	264	–	85	–	85	262	–	262	1,890	191	2,081
37	176	269	445	–	493	–	493	261	–	261	2,771	360	3,131
38	–	–	– –	–	– –	–	– –	– –	–	– –	997	– –	997
39	–	–	– –	–	– –	–	– –	– –	–	– –	503	– –	503
40	4,145	7,057	11,202	–	15,337	–	15,337	14,428	–	14,428	81,909	12,603	94,512
41	–	16,892	16,892	–	11,311	–	11,311	– –	–	– –	17,822	52,204	70,026
42	–	347	347	–	– –	474	474	– –	–	– –	2,297	5,901	8,198
43	–	–	– –	–	– –	–	– –	– –	–	– –	18,709	– –	18,709
44	71,073	139,124	210,197†	1,672	223,025	474	223,499	164,575	58,633	223,208	1,106,685	480,745	1,587,430
45	3,919	–	3,919	875	– –	–	– –	5,179	882	6,061	10,347	882	11,229
46	74,992	139,124	214,116	2,547	223,025	474	223,499	169,754	59,515	229,269	1,117,032	481,627	1,598,659
47	35	–	35	2,131	– –	–	– –	3,134	10,957	14,091	14,305	26,919	41,224
48	74,957	139,124	214,081	416	223,025	474	223,499	166,620	48,558	215,178‡	1,102,727	454,708	1,557,435
49	12,155	–	12,155	416	18,302	–	18,302	35,168	–	35,168	335,797	– –	335,797
50	–	79,507	79,507	–	71,113	474	71,587	5,385	42,786	48,171	90,787	250,967	341,754
51	–	–	– –	–	– –	–	– –	– –	–	– –	19,644	– –	19,644
52	–	–	– –	–	– –	–	– –	– –	–	– –	3,237	– –	3,237
53	39,776	–	39,776	–	53,960	–	53,960	107,615	–	107,615	488,433	– –	488,433
54	–	42,182	42,182	–	10,005	–	10,005	– –	10,450	10,450	10,005	185,669	195,674
55	23,026	17,435	40,461	–	74,356	–	74,356	22,479 §	882	23,361	163,060	18,396	181,456
56	–	–	– –	–	– –	–	– –	– –	–	– –	393	– –	393
57	–	–	– –	–	– –	–	—	—	–	—	—	—	—
58	–	–	– –	–	– –	–	– –	– –	–	– –	109	5,236	5,345
59	74,957	139,124	214,081	416	227,736	474	228,210	170,647	54,118	224,765	1,111,465	460,268	1,571,733

‡ Excludes famine charges incurred by civil officers.
§ Excludes 4,806*l.*, being charge for establishment employed on purely local works.

No. 62.—DETAILED ACCOUNT of EXPENDITURE on

DETAILS.	GENERAL AND POLITICAL.						RAJPOOTANA.			OUDH.	CENTRAL PROVINCES.	BRITISH BURMAH.			
	Military Works.	Simla Imperial Circle.	Central India.	Coorg.	Hyderabad.	Port Blair.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Public Works.	Irrigation.	Total.	
NEW SUPPLIES.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Surveying and mathematical instruments	358	3	7	14	9	3	13	–	13	50	—89	332	–	332	1
Machinery, including navigation plant	–	–	–	–	154	3	–	–	–	–	—531	1,509	–	1,509	2
Tools	3,105	–	297	3	446	296	388	—99	289	338	1,088	908	–	908	3
Plant	1,536	–	50	–	–	–	–	–	–	–	571	–	–	–	4
Office furniture	218	43	39	7	10	–	4	–	4	78	9	35	–	35	5
Camp equipage	–	–	–	–	–	–	44	–	44	90	– –	–	–	–	6
Live-stock	30	–	–	–	–	–	–	–	–	–	– –	–	–	–	7
Rolling-stock for railways or canals	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	8
Miscellaneous	–	–	–	–	–	–	–	–	–	–	– –	4	178	182	9
TOTAL NEW SUPPLIES £.	5,247	46	393	24	619	302	449	—99	350	556	1,648	2,788	178	2,966	10
Repairs and carriage from place to place	2,373	–	289	39	317	106	116	280	396	63	278	641	–	641	11
	7,620	46	682	63	936	408	565	181	746	619	1,926	3,429	178	3,607	12
Add— Contribution for work executed by P. N. S. Railway on Jhelum and Lahore road	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	13
TOTAL £.	7,620	46	682	63	936	408	565	181	746	619	1,926	3,429	178	3,607	14
DISTRIBUTION OF TOTAL.															
Ordinary Imperial Public Works	7,620	46	682	63	936	408	–	–	565	–	1,763‡	–	–	13	15
Irrigation :															
Capital, extraordinary	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	16
Capital, ordinary	–	–	–	–	–	–	–	–	72	–	– –	–	–	132	17
Revenue	–	–	–	–	–	–	–	–	89	–	– –	–	–	46	18
Ordinary agricultural works	–	–	–	–	–	–	–	–	20	–	– –	–	–	–	19
Debited to Native States	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	20
Provincial services	–	–	–	–	–	–	–	–	–	421	163	–	–	2,650	21
Local Funds	–	–	–	–	–	–	–	–	–	198	– –	–	–	766§	22
Famine Relief Works	–	–	–	–	–	–	–	–	–	–	– –	–	–	–	23
TOTAL £.	7,620	46	682	63	936	408	–	–	746	619	1,926	–	–	3,607	24

* This amount represents the total expenditure on tools and plant for irrigation works, not divided according to the prescribed heads.

† Excludes charges due to famine.

Tools and Plant for the Year ended 31st March 1877.

	Assam.	Bengal.			North Western Provinces.			Punjab.			Madras.	Bombay.			Total.		
	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.	Public Works.	Public Works.	Irrigation.	Total.	Public Works.	Irrigation.	Total.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	–	396	–	396	390	–	390	42	–	42	222	897	124	1,021	2,647	124	2,771
2	22	886	–	886	942	–	942	–	–	–	18	–	–	–	3,003	–	3,003
3	329	903	–	903	1,184	–	1,184	1,128	–	1,128	15,961	5,014	3,383	8,397	31,988	3,284	35,272
4	427	–	15,257	15,257	–	3,885	3,885	187	27	214	410	316	276	592	3,497	19,445	22,942
5	135	257	–	257	999	–	999	288	–	288	110	271	402	673	2,503	402	2,905
6	5	44	–	44	68	–	68	29	–	29	40	51	17	68	371	17	388
7	96	–	–	–	–	–	–	8	–	8	–	–	5	5	134	5	139
8	–	–	–	–	–	22,686	22,686	–	6,019	6,019	–	–	–	–	–	28,705	28,705
9	–	1,201	8,249	9,450	195	4,556	4,751	–	8,802	8,802	14,690*	–	–	–	16,086	21,785	37,881
10	1,014	3,687	23,506	27,193	3,778	31,127	34,905	1,682	14,848	16,530	31,457	6,549	4,207	10,756	60,239	73,767	134,006
11	456	550	–	550	295	5,692	5,987	513	4,759	5,272	2,495	1,673	774	2,447	10,204	11,505	21,709
12	1,470	4,237	23,506	27,743	4,073	36,819	40,892	2,195	19,607	21,802	33,952	8,222	4,981	13,203	70,443	85,272	155,715
13	–	–	–	–	–	–	–	170	–	170	–	–	–	–	170	–	170
14	1,470	4,237	23,506	27,743	4,073	36,819	40,892	2,365	19,607	21,972	33,952†	8,222	4,981	13,203†	70,613	85,272	155,885
15	–	–	–	–	–	–	195	–	–	19	2,875	–	–	2,296	–	–	17,481
16	–	–	–	20,852	–	–	33,332	–	–	12,548	1,556	–	–	2,763	–	–	71,051
17	–	–	–	—32	–	–	1,060	–	–	5	2,277	–	–	8,290	–	–	11,804
18	–	–	–	2,200		–	2,310	–	–	979	7,840	–	–	1,310	–	–	14,774
19	–	–	–	486	–	–	—575	–	–	–	3,024	–	–	860	–	–	3,815
20	–	–	–	–	–	–	692	–	–	6,075	–	–	–	–	–	–	6,767
21	1,470	–	–	3,036	–	–	3,878	–	–	2,346	12,760	–	–	26,178	–	–	52,962
22	–	–	–	1,201	–	–	–	–	–	–	3,620	–	–	2,108	–	–	7,893
23	–	–	–	–	–	–	–	–	–	–	48,194	–	–	–	–	–	48,194
24	1,470	–	–	27,743	–	–	40,892	–	–	21,972	82,146	–	–	43,805‡	–	–	234,081

‡ Thus made up—Buildings and roads - - - - - £. 472
Coal operations - - - - - - 1,291
1,763

§ Excludes 12 *l.* expended from municipal funds.

No. 63.—ABSTRACT ACCOUNT of the RECEIPTS and EXPENDITURE for STATE RAILWAYS included in the Accounts of REVENUE and EXPENDITURE of INDIA, for the Year ended 31st March 1877.

	Amount.	TOTAL.
RECEIPTS.	£.	£.
STATE RAILWAYS.		
Gross Traffic Receipts from the:		
Calcutta and South Eastern Railway	9,775	
Nulhattee	8,098	
Rajpootana	239,349	
Holkar	35,492	
Wardah Valley	3,685	
Punjab, Northern	50,154	
Tirhoot	21,358	
Neemuch	3,780	
		371,691
GRAND TOTAL £.		371,691
EXPENDITURE.		
STATE RAILWAYS.		
Working and Maintenance Expenses:		
Calcutta and South Eastern Railway	12,820	
Nulhattee	8,315	
Rajpootana	159,082	
Holkar	36,162	
Wardah Valley	3,658	
Punjab, Northern	45,958	
Tirhoot	14,190	
Neemuch	2,885	
		283,070
Capital Outlay, Ordinary, included in Public Works Ordinary Charges, p. 101:		
Punjab, Northern	5,637	
Western Rajpootana	4,100	
Assam Extension Survey (Northern Bengal)	5,549	
Seebsagar Coal Survey (Northern Bengal)	1,834	
Hubli and Karwar	59	
Kosi Extension Survey (Tirhoot Railway)	4,690	
Rangoon and Sittang Valley Railway Survey	6,539	
Indus Valley (Western Extension Survey)	7,765	
Dhond and Munmar	5,117	
Bellary and Hubli	487	
		41,777
GRAND TOTAL £.		324,847

No. 64.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of GUARANTEED RAILWAYS, for the Year ended 31st March 1877.

	Amount.	TOTAL.	GRAND TOTAL.
COMPENSATION FOR LAND TAKEN FOR THE FOLLOWING RAILWAYS:	£.	£.	£.
Madras:			
Madras Railway	423		
South Indian Railway	5,711		
		6,134	
Bombay:			
Great Indian Peninsula Railway	5,163		
Bombay, Baroda, and Central India Railway	2,803		
		7,966	
Bengal:			
East Indian Railway	2,406		
Eastern Bengal Railway	878		
		3,284	
Carried forward £.		17,384	

No. 64.—ABSTRACT ACCOUNT of the CHARGES for LAND and SUPERVISION of GUARANTEED RAILWAYS, for the Year ended 31st March 1877—*continued.*

	Amount.	Total.	Grand Total.
Compensation for Land taken for the following Railways—*continued.*	£.	£.	£.
Brought forward - - -	- -	17,384	
Punjab:			
Scinde, Punjab, and Delhi Railway - - - - - - -	60		
		60	
Oudh:			
Oudh and Rohilkund Railway - - - - - - - -	407		
		407	
North Western Provinces:			
Scinde, Punjab, and Delhi Railway - - - - - -	70		
		70	
Central Provinces:			
Great Indian Peninsula Railway - - - - - - - -	1		
		1	
Deduct Sale Proceeds of Land, the Original Cost of which was treated as a Charge under Compensation for Land for Guaranteed Railways:		17,922	
Madras Railway - - - - - - - - - -	266		
South Indian Railway - - - - - - - - -	1,738		
Bombay, Baroda, and Central India Railway - - - - -	47		
Great Indian Peninsula Railway - - - - - - -	254		
East Indian Railway - - - - - - - - -	1,529		
Eastern Bengal Railway - - - - - - - - -	13,896		
Oudh and Rohilkund Railway - - - - - - - -	646		
		18,376	
			—454
ESTABLISHMENT.			
Consulting Engineers for Railways and their Establishments, Salaries, Travelling Allowances, and Contingencies:			
Madras - - - - - - - - - - - - -	6,697		
Bombay - - - - - - - - - - - - -	8,036		
Bengal - - - - - - - - - - - - -	7,996		
Punjab - - - - - - - - - - - - -	6,788		
Oudh - - - - - - - - - - - - -	5,061		
		34,578	
Examiners of Railway Accounts and their Establishments, Salaries, Travelling Allowances, and Contingencies:			
Madras - - - - - - - - - - - - -	3,278		
Bombay - - - - - - - - - - - - -	4,321		
Bengal - - - - - - - - - - - - -	4,448		
Punjab - - - - - - - - - - - - -	1,726		
Oudh - - - - - - - - - - - - -	1,266		
		15,039	
Secretary, Railway Transport Committee and his Establishment:			
Punjab - - - - - - - - - - - - -	612		
		612	
Civil Establishment:			
Madras - - - - - - - - - - - - -	3		
		3	
Railway Demarcation Establishment, Officer in Charge, and his Establishment:			
Bombay - - - - - - - - - - - - -	583		
Central Provinces - - - - - - - - - - -	145		
		728	
Railway Conference:			
Bengal - - - - - - - - - - - - -	1,127		
		1,127	
			52,087
GRAND TOTAL - - - £.			51,633

No. 65.—ACCOUNT showing the ADDITIONS to PERMANENT DEBT and PERMANENT DEBT DISCHARGED during the Year ended 31st March 1877, and the Amount of the PERMANENT DEBT at the Commencement and Close of the Year.

	Amount, 1st April 1876.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount, 31st March 1877.
IN INDIA.							
LOANS BEARING INTEREST.	£.	£.	£.	£.	£.	£.	£.
5½ per Cent. Loan of 1859-60	10,201,670	- -	- -	10,201,670	356,500	- -	9,845,170
4½ „ Transfer Loan of 1870	1,835,790	- -	- -	1,835,790	- -	- -	1,835,790
4½ „ „ 1871	221,900	- -	- -	221,900	- -	- -	221,900
4½ „ „ 1872	13,079,130	- -	900	13,080,030	688,000	- -	12,392,030
4 „ Loan of 1824-25	31,808	- -	- -	31,808	- -	- -	31,808
4 „ „ 1828-29	10,730	- -	- -	10,730	4	380	10,346
4 „ „ 1832-33	1,250,006	- -	- -	1,250,006	74	22,561	1,227,371
4 „ „ 1835-36	3,144,790	- -	- -	3,144,790	1,520	73,550	3,069,720
4 „ „ 1842-43	14,472,630	- -	68,450	14,541,080	73,100	58,900	14,408,780
4 „ „ 1854-55	6,613,720	80	- -	6,613,800	- -	118,240	6,495,560
4 „ Transfer Loan, 1st May 1865	17,300,752	14	257,884	17,558,650	99,250	28,140	17,431,260
4 „ „ 22nd April 1854	1,238,439	- -	- -	1,238,439	- 1	7,773	1,230,666
3½ „ Loan of 1853-54	65,200	- -	- -	65,200	- -	- -	65,200
4½ „ „ for Indore State Railway	890,000	110,000	- -	1,000,000	- -	- -	1,000,000
5 „ Debenture Loan of 1867-68	1,095,900	- -	- -	1,095,900	37,500	- -	1,058,400
4 „ Promissory Notes for Mysore Family	253,176	- -	- -	253,176	17	16,790	236,369
4 „ Maharajah Sindiah for State Railway	1,000,000	305,566	- -	1,305,566	- -	- -	1,305,566
TOTAL DEBT in INDIA bearing Interest - - £.	72,705,641	415,660	327,234	73,448,535	1,256,265	326,334	71,865,936
LOANS NOT BEARING INTEREST.							
5 per Cent. Loan of 1856-57	41,880	- -	50	41,930	7,700	950	33,280
5 „ „ 1825-26	6,240	- -	- -	6,240	- -	- -	6,240
5 „ „ 1841-42	1,590	- -	- -	1,590	- -	- -	1,590
5 „ „ 1854-55, for Public Works	8,350	- -	- -	8,350	1,550	- -	6,800
Treasury Bills at 2½ pies per cent. per diem	9,280	- -	- -	9,280	- -	- -	9,280
TOTAL DEBT in INDIA not bearing Interest - - £.	67,340	- -	50	67,390	9,250	950	57,190
TOTAL DEBT in INDIA - - - - - - £.	72,772,981	415,660	327,284	73,515,925	1,265,515	327,284	71,923,126
IN ENGLAND.							
BEARING INTEREST.							
East India Bonds	3,996,700	1,500,000	- -	5,496,700	- -	- -	5,496,700
India 4 per Cent. Debentures	7,000,000	100,000	- -	7,100,000	- -	- -	7,100,000
India 5 per Cent. Stock	17,200,000	- -	- -	17,200,000	- -	- -	17,200,000
India 4 per Cent. Stock	21,579,416	4,000,000	- -	25,579,416	- -	- -	25,579,416
TOTAL DEBT in ENGLAND bearing Interest - - £.	49,776,116	5,600,000	- -	55,376,116	- -	- -	55,376,116
NOT BEARING INTEREST.							
East India Bonds	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND not bearing Interest - - £.	20,917	- -	- -	20,917	- -	- -	20,917
TOTAL DEBT in ENGLAND - - £.	49,797,033	5,600,000	- -	55,397,033	- -	- -	55,397,033
TOTAL DEBT - - - - £.	122,570,014	6,015,660	327,284	128,912,958	1,265,515	327,284	127,320,159*

* Of this, 24,302,971 *l.* is for Productive Public Works; viz., in Irrigation, 9,651,618 *l.*; and State Railways, 14,651,353 *l.*

Debt bearing Interest:	£.	£.	£.	1st April 1876.
In India	72,705,641	122,481,757	122,570,014	
In England	49,776,116			
Debt not bearing Interest:				
In India	67,340	88,257		
In England	20,917			
Debt bearing Interest:	£.	£.	£.	31st March 1877.
In India	71,865,936	127,242,052	127,320,159	
In England	55,376,116			
Debt not bearing Interest:				
In India	57,190	78,107		
In England	20,917			

No. 66.—ACCOUNT showing the ADDITIONS to TEMPORARY DEBT, and TEMPORARY DEBT Paid off, and the BALANCES for the Year ended 31st March 1877.

	Amount, 1st April 1876.	Additions to Temporary Debt.	TOTAL.	Temporary Debt Discharged.	Amount, 31st March 1877.
IN ENGLAND.	£.	£.	£.	£.	£.
Temporary Loan on Security of an East India Bond -	- -	500,000	500,000	500,000	—

No. 67.—ACCOUNT showing ISSUES and PAYMENTS of TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1877.

	Amount, 1st April 1876.	Issues in 1876-77.	TOTAL.	Payments in 1876-77.	Amount, 31st March 1877.
INDIA:	£.	£.	£.	£.	£.
Treasury Notes at 3¾ per Cent., on account of Soldiers' Savings Bank Deposits - - - - - - -	150	- -	150	- -	150
Treasury Notes at 4 per Cent., on account of Soldiers' Savings Bank Deposits - - - - - - -	100	- -	100	- -	100
Treasury Notes at 4 per Cent., on account of Service Funds	755,732	140,186	895,918	109,321	786,597
Treasury Notes on account of the Bhonsla Family Temples	33,620	50	33,670	- -	33,670
TOTAL - - - £.	789,602	140,236	929,838	109,321	820,517
MADRAS:					
Non-transferable Treasury Notes at 4 per Cent. - -	56,512	35,800	92,312	45,350	46,962
Treasury Notes on account of Service Funds at 4 per Cent.	782,640	55,000	837,640	- -	837,640
Treasury Notes on account of Soldiers' Savings Bank Deposits, at 4 per Cent. - - - - - - -	350	- -	350	- -	350
TOTAL - - - £.	839,502	90,800	930,302	45,350	884,952
BOMBAY:					
Treasury Notes at 5 per Cent. of the Bombay Island Police Fund - - - - - - - - - -	8,750	- -	8,750	- -	8,750
GRAND TOTAL - - - £.	1,637,854	231,036	1,868,890	154,671	1,714,219

No. 68.—ACCOUNT of Sums received from Service Funds bearing Interest, and Repayments, and the Balances due to such Funds, for the Year ended 31st March 1877.

	Balance, 1st April 1876.	Receipts in 1876-77.	Total.	Repayments in 1876-77.	Balance, 31st March 1877.
India:	£.	£.	£.	£.	£.
Civil Fund	86,968	224,174	311,142	204,117	107,025
Civil Fund under Rules of 1st January 1850	469,050	46,913	515,963	14,790	501,173
Uncovenanted Service Family Pension Fund	505,330	77,604	582,934	43,436	539,498
Uncovenanted Service Provident Branch, Insurance Fund	6	- -	6	- -	6
Uncovenanted Service Deferred Annuity	5,290	2,136	7,426	3,607	3,819
Miscellaneous Service Funds	326	26	352	184	168
Total £.	1,066,970	350,853	1,417,823	266,134	1,151,689
Madras:					
Civil Fund	57,948	164,814	222,762	132,750	90,012
Apothecaries' Fund	2,291	3,524	5,815	3,110	2,705
Total £.	60,239	168,338	228,577	135,860	92,717
Bombay:					
Civil Fund	603,725	66,877	670,602	36,740	633,862
Uncovenanted Service Family Pension Fund	31,759	5,130	36,889	916	35,973
Bombay City Police Superannuation Fund	22,402	3,390	25,792	1,590	24,202
Total £.	657,886	75,397	733,283	39,246	694,037
GRAND TOTAL £.	1,785,095	594,588	2,379,683	441,240	1,938,443

No. 69.—ACCOUNT showing Receipts, Payments, and Balances of Savings Banks, for the Year ended 31st March 1877.

	Balance, 1st April 1876.	Receipts in 1876-77.	Total.	Repayments in 1876-77.	Balance, 31st March 1877.
Government Savings Banks at the Presidency Towns:	£.	£.	£.	£.	£.
Calcutta	279,046	122,891	401,937	135,524	266,413
Madras	234,287	89,266	323,553	87,952	235,601
Bombay	938,604	218,730	1,157,334	197,076	960,258
Total £.	1,451,937	430,887	1,882,824	420,552	1,462,272
District Savings Banks:					
Government of India	9,471	5,165	14,636	3,223	11,413
Oudh	18,026	7,089	25,115	5,217	19,898
Central Provinces	16,161	9,661	25,822	5,510	20,312
British Burmah	10,423	6,378	16,801	5,471	11,330
Assam	7,797	5,373	13,170	3,331	9,839
Bengal	85,302	41,955	127,257	30,036	97,221
North Western Provinces	34,812	23,929	58,741	17,357	41,384
Punjab	25,531	13,118	38,649	8,306	30,343
Total £.	207,523	112,668	320,191	78,451	241,740
Regimental Savings Banks:					
Bengal Army	154,409	110,259	264,668	109,779	154,889
Madras Army	35,773	31,373	67,146	26,232	40,914
Bombay Army	45,810	32,694	78,504	42,126	36,378
Total £.	235,992*	174,326	410,318	178,137	232,181
GRAND TOTAL £.	1,895,452*	717,881	2,613,333	677,140	1,936,193

* These amounts do not agree with the closing balances of last year's Statement in consequence of corrections since made.

No. 70.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of LOCAL FUNDS, for the Year ended 31st March 1877.

	Balance, 1st April 1876.	Receipts in 1876-77.	TOTAL.	Payments in 1876-77.	Balance, 31st March 1877.
	£.	£.	£.	£.	£.
India, General and Political	21,843	65,086	86,929	65,582	21,347
Oudh	120,336	142,287	262,623	129,355	133,268
Central Provinces	50,225	146,540	196,765	169,882	26,883
British Burmah	89,198	163,262	252,460	158,881	93,579
Assam	20,561	35,570	56,131	35,664	20,467
Bengal	182,379	548,183	730,562	437,877	292,685
North Western Provinces	279,455	872,396	1,151,851	876,715	275,136
Punjab	40,792	318,509	359,301	305,259	54,042
Madras	354,670	793,643	1,148,313	935,071	213,242
Bombay	279,934	461,566	741,500	561,076	180,424
TOTAL £.	1,439,393	3,547,042	4,986,435	3,675,362	1,311,073

No. 71.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPOSITS, for the Year ended 31st March 1877.

	Balance, 1st April 1876.	Receipts in 1876-77.	TOTAL.	Payments in 1876-77.	Balance, 31st March 1877.
INDIA, GENERAL AND POLITICAL:	£.	£.	£.	£.	£.
General Deposits	40,106	106,606	146,712	94,092	52,620
Civil Courts Deposits	497	3,873	5,247	3,213	1,189
Criminal Courts Deposits		877		845	
Judicial Deposits, Port Blair	84	19	103	60	43
Revenue Deposits	155	1,877	2,032	1,606	426
Military Miscellaneous Deposits	77,040	105,502	182,542	119,797	62,745
Public Works Department Deposits	26,003	63,123	89,126	63,227	25,899
Deposits, Public Works Department, Irrigation	56	427	483	63	420
Ditto - - ditto - - Railways	11,967	48,863	60,830	44,852	15,978
Postal Deposits	2,537	- -	2,537	59	2,478
Personal Deposits	- -	30,834	30,834	35,946	—5,112
Deposits of the Oudh and Rohilkund Railway	2,790	1,469	4,259	565	3,694
General Family Pension Fund Deposits	21,586	6,826	28,412	29	28,383
Military Fund Deposits, not bearing Interest	74	- -	74	74	—
Military Orphan Fund Deposits, not bearing Interest	336,364	127	336,491	23,713	312,778
Hindu Family Annuity Fund	- -	4,287	4,287	- -	4,287
Deceased Men's and Deserters' Deposits	- -	235	235	234	1
TOTAL £.	519,259	374,945	894,204	388,375	505,829
OUDH:					
Revenue Deposits	78,821	16,060	94,881	15,931	78,950
Civil Courts Deposits	17,641	109,659	130,363	96,202	30,993
Criminal Courts Deposits		3,063		3,168	
Public Works Department Deposits	3,023	4,280	7,303	5,599	1,704
Personal Deposits	- -	496,142	496,142	506,394	—10,252
Balances of the Local Government	30,353	12,680	43,033	- -	43,033
TOTAL £.	129,838	641,884	771,722	627,294	144,428

No. 71.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1877—*cont^d*.

	Balance, 1st April 1876.	Receipts in 1876-77.	Total.	Payments in 1876-77.	Balance, 31st March 1877.
	£.	£.	£.	£.	£.
Central Provinces:					
General Deposits	8,262	- -	8,262	- -	8,262
Judicial Deposits	7,497	75,224	82,721	71,916	10,805
Revenue Deposits	18,492	46,937	65,429	50,755	14,674
Public Works Department Deposits	852	4,020	4,872	4,230	642
Deposits, Public Works Department, Railways	56	154	210	207	3
Personal Deposits	- -	39,859	39,859	33,236	6,623
Balances of the Local Governments	33,747	44,231	77,978	- -	77,978
Total £.	68,906	210,425	279,331	160,344	118,987
British Burmah:					
General Deposits	2,916	- -	2,916	- -	2,916
Revenue Deposits	9,052	72,045	81,097	50,283	30,814
Civil Courts Deposits	6,255	61,617	67,882	65,157	2,707
Criminal Courts Deposits		10		18	
Public Works Department Deposits	3,695	4,933	8,628	6,118	2,510
Deposits, Public Works Department, Irrigation	1,493	1,415	2,908	1,561	1,347
Ditto - - ditto - - Railways	399	1,960	2,359	1,167	1,192
Personal Deposits	- -	16,458	16,458	- -	16,458
Balances of the Local Governments	6,495	5,626	12,121	- -	12,121
Total £.	30,305	164,064	194,369	124,304	70,065
Assam:					
General Deposits	30	- -	30	10	20
Revenue Deposits	12,903	27,429	40,332	22,755	17,577
Civil Courts Deposits	4,584	11,186	15,773	10,713	4,813
Criminal Courts Deposits		3		247	
Public Works Department Deposits	336	931	1,267	1,135	132
Personal Deposits	781	6,510	7,291	5,975	1,316
Balances of the Local Governments	2,694	9,003	11,697	- -	11,697
Total £.	21,328	55,062	76,390	40,835	35,555
Bengal:					
General Deposits	66,993	216,208	283,201	211,399	71,802
Revenue Deposits	265,086	505,814	770,900	568,055	202,845
Civil Courts Deposits	333,336	947,225	1,312,672	954,529	321,198
Criminal Courts Deposits		32,111		36,945	
Public Works Department Deposits	64,502	90,273	154,775	127,933	26,842
Deposits, Public Works Department, Railways	2,284	24,458	26,742	23,146	3,596
Ditto - - ditto - - Irrigation	8,555	10,791	19,346	10,948	8,398
Postal Deposits	46	14	60	- -	60
Personal Deposits	- -	452,223	452,223	355,943	96,280
Balances of the Local Governments	50,118	- -	50,118	21,272	28,846
Total £.	790,920	2,279,117	3,070,037	2,310,170	759,867
North Western Provinces:					
Revenue Deposits	117,782	217,186	334,968	217,090	117,878
Civil Courts Deposits	83,119	191,285	303,280	196,831	74,383
Criminal Courts Deposits		28,876		32,066	
Public Works Department Deposits	8,172	159,070	167,242	163,113	4,129
Deposits, Public Works Department, Irrigation	11,177	6,139	17,316	14,062	3,254
Personal Deposits	- -	194,439	194,439	178,300	16,139
Balances of the Local Governments	- -	45,949	45,949	- -	45,949
Total £.	220,250	842,944	1,063,194	801,462	261,732

No. 71.—Account showing Receipts, Payments, and Balances of Deposits, for the Year ended 31st March 1877—*contd.*

	Balance, 1st April 1876.	Receipts in 1876-77.	Total.	Payments in 1876-77.	Balance, 31st March 1877.
Punjab:	£.	£.	£.	£.	£.
General Deposits	92,185	- -	92,185	- -	92,185
Revenue Deposits	18,218	89,764	107,982	62,795	45,187
Civil Courts Deposits	13,911	66,484	89,101	79,151	—
Criminal Courts Deposits		8,706		9,950	
Public Works Department Deposits	1,234	18,510	19,744	18,258	1,486
Public Works Railways Deposits	851	5,102	5,953	4,228	1,725
Deposits, Public Works Department, Irrigation	*—7,278*	128,889	121,611	120,661	950
Postal Deposits	39	- -	39	- -	39
Personal Deposits	- -	725,845	725,845	741,456	*—15,611*
Trusts and Endowments	- -	1,264	1,264	- -	1,264
Balances of the Local Governments	338	12,851	13,189	- -	13,189
Total £.	119,498	1,057,415	1,176,913	1,036,499	140,414
Madras:					
General Deposits	92,877	791	93,668	4,536	89,132
Revenue Deposits	84,492	156,449	240,941	162,428	78,513
Civil Courts Deposits	88,633	255,376	351,051	250,232	93,459
Criminal Courts Deposits		7,042		7,360	
Military Miscellaneous Deposits	82,342	31,686	114,028	23,170	90,858
Public Works Department Deposits	2,383	75,589	77,972	75,862	2,110
Military Fund Deposits, not bearing Interest	432,123	- -	432,123	121,732	310,391
Medical Retiring Fund Deposits, not bearing Interest	291,875	- -	291,875	70,846	221,029
Deposits, Public Works Department, Irrigation	309	10,313	10,622	7,466	3,156
Postal Deposits	- -	8	8	8	—
Deposits for Loan	- -	- -	- -	397	*—397*
Personal Deposits	- -	1,503,607	1,503,607	1,514,258	*—10,651*
Deceased Men's and Deserters' Deposits	- -	39	39	- -	39
Balances of the Local Governments	*—23,386*	23,386	—	—	—
Total £.	1,051,648	2,064,286	3,115,934	2,238,295	877,639
Bombay:					
General Deposits	110,873	218,522	329,395	205,092	124,303
Revenue Deposits	73,560	198,845	272,405	233,247	39,158
Civil Courts Deposits	38,853	139,705	189,253	141,667	39,502
Criminal Courts Deposits		10,695		8,084	
Mail Robbery Fine Fund	105	34	139	- -	139
Military Miscellaneous Deposits	30,592	162,469	193,061	155,413	37,648
Public Works Department Deposits	45,131	91,819	136,950	115,871	21,079
Military Fund Deposits, not bearing Interest	250,124	- -	250,124	59,168	190,956
Medical Retiring Fund Deposits, not bearing Interest	76,136	- -	76,136	7,863	68,273
Deposits, Public Works Department, Irrigation	2,712	12,875	15,587	13,126	2,461
Endowments for Charitable Institutions	94,063	194	94,257	- -	94,257
Overland Money Orders payable	573	53,060	53,633	53,000	633
Australian Money Orders payable	*—5*	- -	*—5*	35	*—40*
Italy Money Orders payable	- -	62	62	41	21
Excess Receipts for Overland Money Orders	- -	14	14	14	—
Short Receipts for Overland Money Orders	- -	10	10	10	—
Danish Money Orders payable	- -	60	60	94	*—34*
Netherlands Money Orders payable	- -	2	2	2	—
Munich Money Orders payable	44	348	392	405	*—13*
Swiss Money Orders payable	- -	46	46	46	—
Postal Deposits	50	- -	50	- -	50
Deposits for Loan	593	- -	593	- -	593
Personal Deposits	- -	76,432	76,432	50,832	25,600
Deceased Men's and Deserters' Deposits	- -	582	582	57	525
Balances of the Local Governments	138,296	- -	138,296	138,296	—
Total £.	861,700	965,774	1,827,474	1,182,363	645,111
GRAND TOTAL £.	3,813,652*	8,655,916	12,469,568	8,909,941	3,559,627

* This amount does not agree with the closing balance of last year's statement in consequence of corrections since made.

No. 72.—ACCOUNT of RECEIPTS, PAYMENTS, and BALANCES of POLITICAL TRUST, PRIZE, and RAILWAY FUNDS, for the Year ended 31st March 1877.

	Balance, 1st April 1876.	Receipts in 1876-77.	TOTAL.	Payments in 1876-77.	Balance, 31st March 1877.
	£.	£.	£.	£.	£.
Bahoo Begum's Stipend Fund	233,405	9,804	243,209	20,220	222,989
Nizamut Stipend Fund	255,743	258,267	514,010	158,620	355,390
Prize Money (Military Prize Funds)	471,543	2,426	473,969	272,899	201,070
Fire Insurance Fund, Oudh and Rohilkund Railway	619	13	632	603	29
Fire Insurance Fund, Great Indian Peninsula Railway	12,811	566	13,377	1,592	11,785
Fire Insurance Fund, Bombay, Baroda, and Central India Railway	1	-	1	-	1
Fire Insurance Fund, Sind, Punjab, and Delhi Railway	38,969	1,445	40,414	29	40,385
Fine and Guarantee Fund, Sind, Punjab, and Delhi Railway	15,365	4,908	20,273	204	20,069
Fine and Guarantee Fund, Oudh and Rohilkund Railway	516	326	842	93	749
Permanent Way Renewal Fund, Great Indian Peninsula Railway	232,853	8,010	240,863	92,108	148,755
Extraordinary Casualty Fund, Great Indian Peninsula Railway	139,076	5,196	144,272	4,606	139,666
Contractors' Security Fund, Madras Railway	2,466	731	3,197	1,260	1,937
Employés' Guarantee Fund, Madras Railway	11,982	7,228	19,210	6,724	12,486
TOTAL £.	1,415,349	298,920	1,714,269	558,958	1,155,311

No. 73.—STATEMENT showing the Distribution of the CASH BALANCES.

1st April 1876 (Opening Balance).	No. of Treasuries.			31st March 1877 (Closing Balance).
£.			£.	£.
		INDIA:		
—	1	Reserve Treasury		97,186
1,734,295	1	In the Bank of Bengal, Calcutta	654,262	
594,135	1	In the Bank of Madras	888,002	
1,429,730	1	In the New Bank of Bombay, Limited	778,966	
				2,321,230
		Agencies of Bank:		
1,643,769	16	Bengal	1,593,740	
593,497	10	Madras	315,829	
402,697	5	Bombay	358,902	
				2,268,471
320,075	1	Mint, Calcutta		—
1,910	1	Mint, Madras		—
458,476	1	Mint, Bombay		—
		District Treasuries:		
705,095	18	General and Political	359,679	
314,668	11	Assam	294,979	
2,296,276	43	Bengal	1,404,101	
1,620,651	29	North Western Provinces	1,093,107	
432,952	11	Oudh	440,045	
697,235	32	Punjab	764,908	
294,343	18	Central Provinces	294,786	
278,203	11	British Burmah	302,773	
1,632,531	23	Madras	1,352,988	
1,058,671	20	Bombay	1,191,939	
				7,499,305
		Miscellaneous Treasuries, Civil Department, viz., Surveys, Customs, Salt, Opium, Judicial, Police, Forest, Marine, Money Order Office, &c.:		
41,137	—	Bengal	78,340	
84	—	Madras	472	
11,879	—	Bombay	12,296	
				91,108
3,029	210	Post Office		3,958
12,064	2	Telegraph Offices		12,683
		Public Works Offices:		
44,091	68	General and Political	43,022	
1,789	—	Assam	3,430	
77,438	85	Bengal	32,542	
34,896	39	North Western Provinces	20,437	
896	4	Oudh	3,190	
45,372	44	Punjab	56,091	
2,284	12	Central Provinces	5,813	
18,962	9	British Burmah	15,270	
48,843	76	Madras	71,645	
25,672	61	Bombay	88,511	
				339,951
13,722	—	Military Department, Bengal	16,422	
4,154	—	Military Department, Madras	3,557	
56,973	—	Military Department, Bombay	96,827	
				116,806
16,952,494		TOTAL TREASURIES IN INDIA - - - £.		12,750,698
		ENGLAND:		
919,899	1	Home Treasury of the Government of India		2,713,967
17,872,393		GRAND TOTAL - - - £.		15,464,665

No. 74.—ACCOUNT of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1877, and the Amount of such Loans at the Commencement and Close of the Year.

	Amount, 1st April 1876.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1877.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO NATIVE STATES.									
India—General and Political.	£.	£.	£.	£.	£.		£.		£.
Rajah of Rewa	88,589	- -	88,589	- -	88,589	No. 2637, dated 10th August 1870	100,000	5 per cent.	6,614
Rajah of Nagode	500	- -	500	500	- -	No. 3091, dated 27th April 1872	2,000	5 „	26
Rajah of Joudpoor	216,133	*9,582	225,715	*13,775	211,940	No. 2478 P., dated 9th September 1875	240,000	5 „	10,807
Total £.	305,222	9,582	314,804	14,275	300,529		- -	- -	17,477
Central Provinces.									
Rajah Janojee Bhonsla of Deor	36,761	- -	36,761	5,878	30,883	No. 4, dated 19th August 1872; No. 4112, dated 21st November 1872	55,000	4½ per cent.	1,639
Trimbuckjee Nana Ahir Rao	1,200	- -	1,200	200	1,000	No. 2726, dated 30th November 1871	2,000	5 „	53
Rajah of Pathera	1,644	- -	1,644	- -	1,644	No. 712, dated 29th January 1874; No. 3067, dated 21st May 1874	2,000	5 „	87
Rajah of Bamra	- -	500	500	- -	500	No. 3328, dated 20th December 1876, and Chief Commissioner, No. 4611, dated 7th December 1876	1,000	4½ „	—
Rajah of Kalahandi	- -	1,000	1,000	- -	1,000	Chief Commissioner, No. 4612/217, dated 7th December 1876	1,000	Not yet settled.	—
Total £.	39,605	1,500	41,105	6,078	35,027		- -	- -	1,779
North Western Provinces.									
Rajah of Majowlee (Gorakpur)	65,648	- -	65,648	3,169	62,479	No. 3344, dated 6th September 1870, and N. W. P. Govt. No. 1189A, dated 5th May 1874	Not exceeding 80,000	6 per cent	3,899
Rajah of Rampur (Etah)	2,500	- -	2,500	130	2,370	No. 766, dated 13th September 1873	2,500	5 „	133
Dholepur State (Agra)	47,350	29	47,379	10,000	37,379	No. 2309, dated 26th September 1873, and Comptroller General's No. 413, dated 22nd September 1874	70,000	5 „	2,429
Total £.	115,498	29	115,527	13,299	102,228		- -	- -	6,461
Total Loans to Native States £.	460,325	11,111	471,436	33,652	437,784		- -	- -	25,717
LOANS TO PRESIDENCY CORPORATIONS, INCLUDING PORT TRUSTS, &c.									
Bengal.									
Calcutta Municipality, Water Supply	520,000	- -	520,000	- -	520,000	No. 1171, dated 28th February 1867	†520,000	4 per cent.	20,800
Calcutta Municipality, for Extension of Water Supply	41,100	14,500	55,600	- -	55,600	Nos. 2795 and 1051, dated 12th September 1872 and 15th February 1873, and No. 2768, dated 15th September 1876	55,600	‡4½ „	1,850

Calcutta Municipality, New and Dhurmtollah Markets	124,456	- -	124,456	2,217	122,239	No. 1576, dated 10th March 1875	126,578	4½ per cent.	5,576
Calcutta Municipality, Drainage Works Extension	222,000	23,940	245,940	- -	245,490	No. 3377, dated 10th May 1872; No. 3191, dated 27th May 1872; and No. 2716, dated 17th August 1875	245,964	‡4½ „	10,305
Calcutta Municipality, for Office Building	13,000	- -	13,000	- -	13,000	No. 574, dated 23rd January 1873	13,000	‡4½ „	585
Calcutta Port Fund	176,500	- -	176,500	- -	176,500	No. 1871, dated 17th July 1871	176,500	4½ „	7,943
Calcutta Port Trust	70,085	- -	70,085	- -	70,085	Act V. of 1870	100,000	4½ „	3,656
Calcutta Port Trust, for Local Public Works, under Act XXIV. of 1871	351,757	70,500	422,257	6,905	415,352	No. 374, dated 18th January 1873; Nos. 477 and 2356, dated 27th January 1873 and 14th April 1873; No. 983, dated 15th February 1873; No. 1336, dated 27th February 1873; Nos. 2023 and 2990, dated 31st March 1874 and 18th September 1874; No. 5942, dated 30th September 1874; No. 7359, dated 22nd December 1874; No. 6411, dated 4th November 1874; No. 806, dated 19th May 1875; No. 1371, dated 22nd June 1875; and No. 3564, dated 23rd October 1876	445,040	4½ „	16,657
Calcutta Hooghly Bridge	212,667	- -	212,667	7,333	205,334	Act IX. of 1871 B. C.	220,000	4½ „	9,546
TOTAL £.	1,731,565	108,940	1,840,505	16,455	1,824,050				76,918
MADRAS.									
Madras Municipality, Water Supply	143,000	- -	143,000	- -	143,000	No. 1219, dated 27th February 1869; No. 1862, dated 8th July 1869; and No. 2527, dated 23rd August 1873	143,000	‡4 per cent.	5,132
BOMBAY.									
Bombay Municipality, Water Supply	346,259	- -	346,259	3,738	342,521	No. 1389, dated 27th July 1865	- -	4 per cent.	13,782
Bombay Municipality, for existing Debts, repayable in 10 years	59,406	- -	59,406	16,606	42,800	No. 1907, dated 31st March 1869	150,000	5 „	2,593
Bombay Port Trust Fund	2,147,586	211,285	2,358,871	10,500	2,348,371		- -	- -	83,433
New Consolidated Loan of the Bombay Municipality, repayable in 30 years §	169,435	55,000	224,435	4,500	219,935	No. 3028, dated 20th December 1875	584,000	4½ per cent.	7,906
	2,722,686	266,285	2,988,971	35,344	2,953,627		- -	- -	107,714
TOTAL, LOANS TO PRESIDENCY CORPORATIONS, &c. £.	4,597,251	375,225	4,972,476	51,799	4,920,677		- -	- -	189,764
LOANS TO MOFUSSIL MUNICIPALITIES.									
CENTRAL PROVINCES.									
Nagpore Municipality, Water Supply	32,680	- -	32,680	1,722	30,958	No. 1783, dated 9th July 1870, and No. 2325, dated 14th April 1873	37,700	4½ per cent.	1,475
BRITISH BURMAH.									
Rangoon Municipality	27,000	- -	27,000	2,395	24,605	No. 2885, dated 15th December 1875	27,000	4½ per cent.	1,286
Akyab Municipality	- -	1,246	1,246	- -	1,246	Chief Commissioner, No. 51-53, dated 15th January 1875	1,245	—	—
Henzada Municipality	- -	2,740	2,740	1,500	1,240	Chief Commissioner, No. 1402-58, dated 30th October 1872	2,740	—	—
TOTAL £.	27,000	3,986	30,986	3,895	27,091		- -	- -	1,286
Carried forward £.	59,680	3,986	63,666	5,617	58,049		- -	- -	2,761

* Includes 9,582 *l.* which was recovered from the Joudpoor State in September 1876, but subsequently refunded in March 1877 on the Government postponing the payment of the instalment; the refund has been shown here under amount advanced.

† Sinking Fund of 11,520 *l.*, Government Securities. ‡ And 2 per cent. additional for Sinking Fund for repayment of Loan.

§ The balances of the Loans to the Bombay Municipality for Reservoir at Toolsee and for existing debts repayable in 20 years on 31st March 1876, as shown in the accounts of last year, have been exhibited against this head in the accounts of this year as the Loans have been consolidated with the new Loan repayable in 30 years.

No. 74.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1877, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1876.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1877.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Loans to Mofussil Municipalities—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward	59,680	3,986	63,666	5,617	58,049				2,761
Bengal.									
Dacca Municipality	1,937	- -	1,937	112	1,825	No. 3872, dated 25th October 1872	2,500	4½ per cent.	89
Burdwan Municipality	3,310	- -	3,310	306	3,004	No. 905, dated 14th February 1873	4,000	6 „	200
Arrah Municipality	549	- -	549	61	488	No. 3665, dated 21st December 1874	610	4¾ „	25
Total £.	5,796	- -	5,796	479	5,317		- -	- -	314
North Western Provinces.									
Cawnpore Municipality (for Draining the City)	18,697	3	18,700	1,065	17,635	No. 2959, dated 14th December 1869	21,300	4½ per cent.	1,064
Saharunpore Municipality (for Drainage Works)	3,516	3	3,519	442	3,077	No. 2194, dated 9th October 1873	4,386	4½ „	164
Muttra Municipality (for a New Cotton Market)	600	- -	600	300	300	No. 1833A, dated 16th August 1873	1,200	4½ „	25
Agra Municipality (for a Grain Market)	5,603	36	5,639	1,000	4,639	No. 2593, dated 29th April 1874	6,500	4½ „	286
Naini Tal Municipality	- -	2,501	2,501	- -	2,501	No. 102A, dated 16th March 1876	2,500	4½ „	82
Agra Municipality, Supplementary Loan	- -	1,000	1,000	- -	1,000	No. 165A, dated 4th May 1876	1,000	4½ „	—
Total £.	28,416	3,543	31,959	2,807	29,152		- -	- -	1,621
Punjab.									
Simla Municipality	5,594	- -	5,594	390	5,204	No. 4308, dated 31st October 1870 Nos. 3170 and 3300, dated 18th November 1870, and 8th May 1872 No. 7403, dated 30th December 1874	7,000	4½ and 5 per cent.	252
Jhelum Municipality	1,000	- -	1,000	106	894	No. 826, dated 7th May 1875	1,000	4½ „	54
Peshawar Municipality	5,000	5,000	10,000	- -	10,000	No. 1026, dated 25th February 1876	10,000	4½ „	—
Total £.	11,594	5,000	16,594	496	16,098		- -	- -	306
Madras.									
Ootacamond Municipality	1,242	23	1,265	62	1,203	No. 397, dated 28th April 1875; No. 1761, dated 3rd September 1875	1,242	4½ per cent.	74
Negapatam Municipality	2,292	- -	2,292	208	2,084	No. 5196, dated 26th August 1874	2,500	4½ „	104
Mangalore Municipality	400	515	915	100	815	No. 1503, dated 5th March 1875	915	4½ „	22
Coimbatore Municipality	200	- -	200	40	160	No. 397, dated 28th April 1875; No. 195, dated 28th January 1876	400	4½ „	8
Coonoor Municipality	- -	725	725	240	485	No. 397, dated 28th April 1875; No. 1792, dated 8th September 1875	725	4½ „	22
Total £.	4,134	1,263	5,397	650	4,747		- -	- -	230

BOMBAY.									
Carwar Municipality	800	- -	800	200	600	No. 1502, dated 16th April 1873	1,500	4½ per cent.	31
Bhewndy Municipality	1,100	- -	1,100	200	900	Nos. 3061 and 3997, dated 20th August and 20th November 1873	1,500	4½ „	47
Dharwar Municipality	- -	1,600	1,600	- -	1,600	No. 3109, dated 3rd October 1876; No. 4251, dated 16th October 1876; and No. 3031, dated 30th September 1876	3,600	4½ „	—
Hyderabad Municipality (for Water Supply)	- -	20,000	20,000	- -	20,000	No. 3539, dated 9th December 1873; No. 4788, dated 21st November 1876	25,000	4½ „	—
Shikarpore Municipality	1,500	- -	1,500	1,500	- -	No. 612, dated 10th February 1873; No. 1916, dated 9th July 1874	3,000	4½ „	45
Indapore Municipality	474	- -	474	28	446	No. 3075, dated 14th October 1874	500	5 „	21
Yeola Municipality	850	- -	850	50	800	No. 1752, dated 10th June 1874	900	4½ „	38
Surat Municipality	8,000	5,000	13,000	5,694	7,306	No. 6564, dated 11th November 1874, and No. 3420, dated 14th November 1874	13,000	4½ „	527
Randier Municipality	2,000	- -	2,000	201	1,799	No. 6564, dated 11th November 1874, and No. 3420, dated 14th November 1874	2,000	4½ „	104
TOTAL £.	14,724	26,600	41,324	7,873	33,451		- -	- -	813
TOTAL LOANS TO MOFUSSIL MUNICIPALITIES £.	124,344	40,302	164,736	17,922	146,814		- -	- -	6,045
LOANS TO PORT FUND.									
BRITISH BURMAH.									
Mergui Port Fund	- -	491	491	- -	491	Chief Commissioner, Nos. 389-198, 164-38, dated 3rd May 1873; 4th October and 1st November 1875	491	—	—
TOTAL LOANS TO PORT FUND £.	- -	491	491	- -	491		491	—	—
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.									
BRITISH BURMAH.									
Bassein District Fund	- -	399	399	- -	399	Chief Commissioner, Nos. 35, 120, and 190-2, dated 16th October 1869, 3rd December 1870, and 6th June 1871	407	- -	21
Thayetmyo District Fund	- -	1,438	1,438	- -	1,438	Chief Commissioner, Nos. 268-7, and 1221-386, dated 23rd November 1870 and 9th December 1876	1,438	—	—
Tavoy Town Fund	- -	1,000	1,000	- -	1,000	Chief Commissioner, No. 533-18 A, dated 12th February 1877	1,000	—	—
Mengyee Dispensary Fund	- -	150	150	- -	150	Chief Commissioner, No. 115-97, dated 17th January, and No. 887-97, dated 27th May 1873	150	—	—
Pounday Dispensary Fund	- -	35	35	- -	35	Chief Commissioner, Nos. 667-260 and 652-162, dated 18th May 1874 and 22nd July 1876	35	—	—
TOTAL £.	- -	3,022	3,022	- -	3,022		- -	- -	21
Carried forward £.	- -	3,022	3,022	- -	3,022		- -	- -	21

No. 74.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1877, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1876.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1877.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	- -	3,022	3,022	- -	3,022	- - - - - -	- -	- -	21
BENGAL.									
Port Canning Municipality - - -	22,500	- -	22,500	- -	22,500	No. 1251, dated 16th March 1866 - - - -	*45,000	—	—
Dancoonee Drainage - - - -	40,017	728	40,745	- -	40,745	No. 631, dated 20th December 1872 - - - -	No fixed amount.	5 per cent.	—
						No. 1119, dated 17th July 1872 - - - -			
Hooghly Road Cess Committee - -	1,875	- -	1,875	1,875	- -	No. 896, 13th April 1875 - - - - - -	2,500	4½ „	45
Mymensing Road Cess Committee -	4,800	- -	4,800	3,200	1,600	No. 954, dated 16th April 1875 - - - -	4,800	4½ „	Interest realised in 1877–78.
Manbhoom Road Cess Committee - -	700	- -	700	700	- -	No. 3100, dated 4th September 1875 - - - -	700	4½ „	28
TOTAL - - - £.	69,892	728	70,620	5,775	64,845		- -	- -	73
MADRAS.									
Sydapet Local Fund Board - - -	480	13,500	13,980	- -	13,980	No. 738, dated 31st January 1873, and No. 3756, dated 31st October 1876 - - - - -	19,979	4½ per cent.	148
Chetterpore Local Fund Board - -	1,000	- -	1,000	500	500	No 362, dated 18th June 1872 - - - - -	2,500	- nil.	—
Tinnevelly Local Fund Board - -	1,896	- -	1,896	400	1,496	No. 4065, dated 26th November 1873 - - -	3,000	4½ per cent.	72
Calicut Local Fund Board - - -	8,397	- -	8,397	466	7,931	No. 926, dated 7th February 1874 - - - -	8,900	4½ * „	382
Tellicherry Local Fund Board - -	467	2,528	2,995	25	2,970	No. 2085, dated 28th July 1875 - - - -	6,000	4½ „	21
TOTAL - - - £.	12,240	16,028	28,268	1,391	26,877		- -	- -	623
BOMBAY.									
Satara Local Fund - - - - -	- -	11	11	- -	11	Nos. 139/737 and 174/802 C. W., dated 17th October and 8th November 1876 - - - - - - -	13,700	- -	—
Sholapur Local Fund - - - - -	- -	154	154	- -	154	No. 148/718, dated 9th October 1876 - - - - -	3,480	- -	—
Steam Boiler Inspection Fund - -	- -	500	500	500	—		—	—	—
Carwar Local Fund - - - - -	775	- -	775	500	275	No. 5669, dated 13th October 1873 - - - -	1,500	4½ per cent.	18
Surat Local Fund - - - - -	33,892	12,839	36,731	1,731	35,000	Ditto - - ditto - - - - - - -	35,000	4½ „	1,193
TOTAL - - - £.	24,667	13,504	38,171	2,731	35,440		- -	- -	1,211
TOTAL LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES - - - - - £.	106,799	33,282	140,081	9,897	130,184		- -	- -	1,928
LOANS TO LANDHOLDERS AND OTHER NOTABILITIES.									
INDIA—GENERAL AND POLITICAL.									
Talookdars of Ajmere - - - - -	57,197	44	57,241	5,186	52,055	No. 107 R., dated 20th June 1873 - - -	82,500	—	—

* Half remitted.

Oudh.										
Jalalpur Estate (Hardoi) - - -	3,124	44	3,168	1,550	1,618	Chief Commissioner, No. 3564, dated 1st October 1875	3,600	5 per cent.	165	
Doorga Prasad of Sarawan, Baragaon (Hardoi) - - - - - - -	4,286	6,486	10,772	- -	10,772	No. 2763, dated 16th April 1872, and Chief Commissioner, No. 73, dated 21st April 1877 - - -	12,848	5 „	—	
Kaithala Estate (Pratabgurh) - -	700	- -	700	357	343	No. 803, dated 29th May 1871 - - - -	939	5 „	29	
Mobarakpore Estate (Sitapore) - -	1,450	38	1,488	228	1,260	No. 1697, dated 31st July 1872 - - - - -	1,950	5 „	71	
Sudhoo Beebee of Mohima (Sultanpore) -	3,500	- -	3,500	579	2,921	No. 1537, dated 10th July 1873 - - - - -	3,500	5 „	174	
Bhogaitapore Estate (Hardoi) - -	6,446	51	6,497	1,146	5,351	No. 3533, dated 20th May 1872 - - - - -	6,495	5 „	346	
Assifpore Estate (Hardoi) - - -	3,490	- -	3,490	648	2,842	Nos. 3533 and 803, dated 20th May 1872 and 29th May 1871 - - - - - - - -	3,490	5 „	303	
Shahgarh Estate (Sultanpore) - -	2,346	- -	2,346	346	2,000	Chief Commissioner, No. 724, dated 2nd March 1874 -	2,898	5 „	110	
Shahabpur Estate (Barabanki) - -	2,674	- -	2,674	2	2,672	No. 479, dated 8th August 1874 - - - -	3,000	5 „	208	
Gokoolpur Aseni Estate (Barabanki) -	2,279	7	2,286	1	2,285	Chief Commissioner, No. 1388, dated 2nd May 1874 -	7,000	5 „	113	
Mahdowna Estate (Fyzabad and Lucknow)	34,506	- -	34,506	- -	34,506	Chief Commissioner, No. 2975, dated 28th August 1874	38,160	5 „	—	
Kaimara Estate (Kheri) - - -	2,700	- -	2,700	200	2,500	Chief Commissioner, No. 2545, dated 27th July 1875 -	3,000	5 „	141	
Jasmandri Estate (Barabanki) - -	3,430	- -	3,430	2	3,428	Chief Commissioner, No. 3583, dated 1st October 1875	3,600	5 „	170	
Rajapur Estate (Pratabgurh) - -	2,600	- -	2,600	116	2,484	Chief Commissioner, No. 4208, dated 22nd Nov. 1875	2,600	5 „	124	
Akburpur Estate (Sitapur) - - -	5,195	136	5,331	381	4,950	Chief Commissioner, Nos. 1939 and 2377, dated 5th June and 13th July 1875 - - - - -	5,500	5 „	264	
Maniarpur Estate (Sultanpore) - -	1,084	1,200	2,284	84	2,200	Chief Commissioner, No. 638, dated 24th February 1874, and No. 921, dated 24th March 1875 - -	2,282	5 „	97	
Bhudayon Estate (Sultanpur) - -	1,052	- -	1,052	252	800	Chief Commissioner, No. 725, dated 2nd March 1874, and No. 538, dated 13th February 1875 - -	1,340	5 „	40	
Akhyapur Estate (Barabanki) - -	1,082	- -	1,082	40	1,042	Chief Commissioner, No. 364, dated 1st February 1875	1,122	5 „	113	
Birhur Estate (Fyzabad) - - -	3,150	- -	3,150	10	3,140	Chief Commissioner, No. 486, dated 11th Feb. 1875 -	3,460	5 „	167	
Sihipur Estate (Fyzabad) - - -	2,162	- -	2,162	2,162	- -	Chief Commissioner, No. 490, dated 11th Feb. 1875 -	2,162	5 „	92	
Durgagunj Estate (Hardoi) - - -	1,209	130	1,339	165	1,174	Chief Commissioner, No. 3533, dated 20th May 1872 -	1,209	5 „	202	
Dhoondpur Estate (Hardoi) - - -	1,005	123	1,128	394	734	- - ditto - ditto - - - - -	1,005	5 „	172	
Bhagiari Estate (Hardoi) - - -	909	- -	909	186	723	- - ditto - ditto - - - - -	909	5 „	159	
Guddia Estate (Barabanki) - - -	- -	5,200	5,200	- -	5,200	Chief Commissioner, No. 593 A, dated 22nd Feb. 1876	5,200	5 „	193	
Dhoondpur Estate 2nd Loan (Hardoi) -	- -	689	689	- -	689	Chief Commissioner, No. 1836, dated 18th March 1876	689	5 „	—	
Mohana Estate 2nd Loan (Sultanpur) -	- -	8,050	8,050	- -	8,050	Chief Commissioner, No. 1944, dated 31st May 1876 -	9,000	5 „	—	
Khapradib Estate (Fyzabad) - - -	- -	3,600	3,600	1	3,599	Chief Commissioner, No. 1915, dated 26th May 1876 -	3,600	5 „	143	
Jamu Estate (Sultanpur) - - -	- -	4,900	4,900	200	4,700	Chief Commissioner, No. 3320, dated 16th Sept. 1876	4,900	- -	178	
Gangeo Estate (Sultanpur) - - -	- -	1,545	1,545	- -	1,545	Chief Commissioner, No. 1951, dated 31st May 1876 -	1,560	5 per cent.	59	
Bhagiari Estate 2nd Loan (Hardoi) -	- -	1,922	1,922	- -	1,922	Chief Commissioner, No. 2044, dated 5th June 1876 -	1,926	5 „	—	
Assifpur Estate 2nd Loan (Hardoi) -	- -	1,030	1,030	- -	1,030	Chief Commissioner, Nos. 1834 and 1992, dated 18th May and 2nd June 1876 - - - - -	1,030	5 „	—	
Durgagunj Estate 2nd Loan (Hardoi) -	- -	1,066	1,066	- -	1,066	Chief Commissioner, No. 2063, dated 5th June 1876 -	1,066	5 „	—	
Kori Serdowli Estate (Rai Bareili) -	- -	12,500	12,500	462	12,038	Chief Commissioner, No. 3642, dated 14th Oct. 1876 -	12,500	5 „	251	
Khajuri Estate (Rai Bareili) - - -	- -	1,750	1,750	85	1,665	Chief Commissioner, No. 3340, dated 18th Sept. 1876	1,750	5 „	36	
Bahua Estate (Rai Bareili) - - -	- -	7,038	7,038	14	7,024	Chief Commissioner, No. 3658, dated 16th Oct. 1876 -	7,000	5 „	71	
Girdharpur Estate (Rai Bareili) - -	- -	1,909	1,909	239	1,670	Chief Commissioner, No. 3502, dated 27th Sept. 1876	1,900	5 „	41	
Morarman Estate (Rai Bareili) - -	- -	16,501	16,501	3,651	12,850	Chief Commissioner, No. 2014, dated 2nd June 1876 -	16,500	5 „	571	
Binorah Estate (Rai Bareili) - -	- -	800	800	195	605	Chief Commissioner, No. 2011, dated 2nd June 1876 -	800	5 „	25	
Hardaspur Estate (Rai Bareili) - -	- -	1,850	1,850	760	1,090	Chief Commissioner, No. 2016, dated 22nd June 1876	1,850	5 „	58	
Kathawara Estate (Rai Bareili) - -	- -	3,250	3,250	72	3,178	Chief Commissioner, No. 3364, dated 20th Sept. 1876	3,250	5 „	81	
Amawan Estate of Mahamed Zaman Khan (Rai Bareili) - - - - -	- -	7,313	7,313	153	7,160	Chief Commissioner, No. 4024, dated 7th Nov. 1876 -	7,500	5 „	110	
Carried forward - - - £.	90,379	89,128	179,507	14,681	164,826	- - - - - -	- -	- -	5,077	

No. 74.—Account of Loans to Municipalities, Local Funds, and Native Chiefs, showing the Amounts Advanced and Repaid during the Year ended 31st March 1877, and the Amount of such Loans at the Commencement and Close of the Year—*continued.*

	Amount, 1st April 1876.	Amount Advanced.	Total.	Amount Repaid.	Amount, 31st March 1877.	Number and Date of Government Sanction.	Amount of Loan Sanctioned.	Rate of Interest.	Amount of Interest Received or Credited to Revenue.
Loans to Landholders and other Notabilities—*continued.*	£.	£.	£.	£.	£.		£.		£.
Brought forward - - -	57,197	44	57,241	5,186	52,055	- - - - - - -	—	—	—
Oudh—*continued.*									
Brought forward - - -	90,379	89,128	179,507	14,681	164,826	- - - - - - -	- -	- -	5,077
Amawan Estate of Abdool Hakim Khan (Rai Bareili) - - - - -	- -	1,800	1,800	130	1,670	Chief Commissioner, No. 3977, dated 4th Nov. 1876 -	1,800	5 per cent.	31
Azizabad Estate (Rai Bareili) - -	- -	3,400	3,400	381	3,019	- - ditto - - No. 2008, dated 2nd June 1876 -	3,400	5 „	114
Korwar Estate (Sultanpore) - - -	- -	19,334	19,334	1,037	18,297	- - ditto - - No. 4422, dated 30th Nov. 1876 -	19,334	5 „	307
Ramnagar Estate (Barabanki) - -	- -	6,000	6,000	- -	6,000	- - ditto - - No. 2481, dated 7th July 1876 -	6,049	5 „	161
Paila Estate (Kheri) - - - -	- -	2,300	2,300	1	2,299	- - ditto - - No. 2274, dated 21st June 1876 -	2,600	5 „	18
Kaithala Estate, 2nd Loan (Pratabgurh) -	- -	4,931	4,931	- -	4,931	- - ditto - - No. 3665, dated 18th Oct. 1876 -	4,931	5 „	—
Bahadurnagar Estate (Kheri) - -	- -	8,000	8,000	- -	8,000	- - ditto - - No. 1666, dated 12th April 1877 -	8,000	5 „	—
Total - - - £.	90,379	134,893	225,272	16,230	209,042	- - - - - - -	- -	- -	5,708
British Burmah.									
St. John's Institution - - - -	- -	1,000	1,000	- -	1,000	No. 3068, dated 18th May 1874 - - - -	3,000	—	—
NORTH WESTERN PROVINCES.									
Rai Bahadoor Aspal Sing (Allahabad) -	3,628	92	3,720	352	3,368	Nos. 972 and 1376, dated 8th Oct. and 24th July 1872	4,500	5 per cent.	177
Rajah Dhiraj Sing (Cawnpore) - -	852	- -	852	- -	852	No. 4012, dated 31st December 1873 - - -	950	5 „	—
Koonj Behary Lal (Mainpoori) - -	1,947	- -	1,947	217	1,730	Nos. 1057 and 2566, dated 12th June 1869 and 27th April 1870 - - - - - - - -	2,500	5 „	90
Dewan Kissen Koer (Benares) - -	3,425	- -	3,425	300	3,125	No. 690 P, dated 18th March 1874 - - - -	6,352	To bear no interest.	—
Dewan of Parna (Agra) - - -	2,501	303	2,804	504	2,300	No. 974, dated 24th November 1874 - - - -	2,600	5 per cent.	120
Baonee Estate (Hamirpur) - - -	2,117	11	2,128	628	1,500	No. 3163, dated 21st May 1874 - - - -	2,500	5 „	168
Rao Jit Sing of Nahal (Shajehanpur) -	6,753	1	6,754	351	6,403	No. 700, dated 30th January 1875 - - - -	7,000	5 „	334
Thakur Gurdial Sing (Mainpuri) - -	- -	1,653	1,653	85	1,568	No. 1459, dated 13th March 1876 - - - -	4,800	6 „	27
Total - - - £.	21,223	2,060	23,283	2,437	20,846	- - - - - - -	- -	- -	916
Punjab.									
Sirdar Nihal Sing Chachi, K.C.S.I. - -	3,307	- -	3,307	641	2,666	No. 1782, dated 5th July 1869 - - - - -	10,000	5 per cent.	174
Khattack Chief - - - - - -	1,000	- -	1,000	500	500	No. 4168, dated 31st December 1870 - - -	3,500	5 „	44
Mirza Elahi Bakhsh - - - - -	2,451	- -	2,451	382	2,069	No. 4313, dated 6th December 1872 - - - -	3,500	5 „	117
Samunder Khan - - - - - -	1,614	- -	1,614	231	1,383	No. 2519, dated 22nd April 1874 - - - -	2,000	6 „	—
Rawalpindi Agriculturists - - -	837	- -	837	340	497	No. 2757, dated 23rd August 1875 - - - -	1,000	6¼ „	51
Sultan Barakat Khan - - - - -	- -	600	600	78	522	No. 1777 G, dated 2nd September 1875 - - -	1,000	5 „	17

Supdt., Chumba State	3,000	- -	3,000	600	2,400	No. $\frac{253}{9}$, dated 21st May 1875	3,000	5 „	115
Mohamed Hosian Khan	700	161	861	159	702	No. 1862, dated 23rd March 1875	860	6 „	22
Abdulla Khan	- -	500	500	38	462	No. 705, dated 31st May 1876	500	6 „	15
Hazara Agriculturists	- -	1,636	1,636	457	1,179	No. 1355 G, dated 27th June 1876	1,500	$6\frac{1}{4}$ „	83
Pundit Narendro Nath	- -	2,000	2,000	90	1,910	No. 974, dated 19th June 1876	2,000	6 „	60
TOTAL £.	12,909	4,897	17,806	3,516	14,290		- -	- -	698
MADRAS.									
Ramnad Zemindari	92,717	7,283	100,000	- -	100,000	No. 3216, dated 23rd September 1873	100,000	5 per cent.	56
Kavalapara Estate	5,200	- -	5,200	1,200	4,000	No. 4398, dated 16th July 1874	6,500	5 „	250
TOTAL £.	97,917	7,283	105,200	1,200	104,000		- -	- -	306
BOMBAY.									
Kaira Thakoors	- -	3,134	3,134	800	2,334	No. 204, dated 3rd March 1875, Nos. 1574 and 2634, dated 15th March 1875 and 21st June 1876	27,000	5 per cent.	—
Director of Public Instruction	- -	2,000	2,000	2,000	- -	No. 292, dated 10th June 1870	2,000	—	—
Loan to Punt Suchew of Bhore	- -	826	826	- -	826	No. 2784, dated 13th May 1876; No. 117, dated 11th May 1876	10,900	—	—
Luxumon Maharoodra Swamee of Chapal	621	- -	621	117	504	No. 43, dated 7th January 1869	1,860	5 per cent.	8
Rajey Rutonsing Jadorow Malegowkor	183	- -	183	183	- -	No. 1452, dated 11th May 1863	6,000	- Nil.	—
Loan to Sir Jamsetjee Jejeebhoy, Bart.	43,586	2,088	45,674	4,000	41,674	No. 1231, dated 10th April 1875	45,000	5 per cent.	2,088
Loan to Yedneshwer and Sadashew Balcrustna Dixit in Khandesh	5,700	103	5,803	200	5,603	No. 56, dated 7th January 1874	6,000	$4\frac{1}{2}$ „	364
Talookdaree Settlement Officer at Broach	26,578	- -	26,578	2,400	24,178	No. 176, dated 29th April 1869	47,000	5 „	600
Thakoors of Vullabhpore	1,300	- -	1,300	100	1,200	Nos. 562 and 1232, dated 31st January and 3rd March 1873; and 3687, dated 16th October 1873	1,500	$4\frac{1}{2}$ „	59
Rughoonath Rao Vittul Vinchorekur	600	- -	600	600	- -	Nos. 272, dated 5th February 1869, and 561, dated 27th July 1869	1,200	5 „	32
Talookdaree Settlement Officer at Ahmedabad	6,418	65	6,483	926	5,557	Under Act VI. of 1862	47,000	5 „	562
Loan to Khan Bahadoor Moorad Khan	24,370	4,306	28,676	- -	28,676	No. 3677, dated 5th December 1874, and No. 86, dated 24th November 1874	28,712	$4\frac{1}{2}$ „	—
Loan to Harry Ramchunder Dhundhery	179	- -	179	43	136	No. 3022, dated 24th September 1863	820	- Nil.	—
Loan to Waders Fetch Mahomed Khan, Jagirdars	- -	340	340	37	303	No. 848, dated 22nd November 1875; No. 3315, dated 7th October 1876	340	6 per cent.	—
Loan to Wader Goolam Kadur, Zemindar of Drakhan	- -	859	859	130	729	No. 3,315, dated 7th October 1876	825	6 „	39
Loan to H. H. Meer Hoosein Alli Khan Talpur	- -	1,500	1,500	350	1,150	No. 4427, dated 29th July 1876; No. 1803, dated 24th July 1876	1,500	- Nil.	—
Loan to the Chief of Juth	- -	1,000	1,000	- -	1,000	No. 344, dated 16th June 1877	18,000	—	—
Loan to Shahajee Bhosley, State Prisoner	- -	100	100	100	—	—	—	—	—
TOTAL £.	109,535	16,321	125,856	11,986	113,870		- -	- -	3,752
TOTAL LOANS TO LANDOWNERS AND OTHER NOTABILITIES £.	389,160	166,498	555,658	40,555	515,103		- -	- -	11,380
GRAND TOTAL £.	5,677,879	626,999	6,304,878	153,825	6,151,053		- -	- -	234,834

No. 75.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of PRODUCTIVE IRRIGATION WORKS, the CAPITAL OUTLAY thereon, the REVENUE derived therefrom, the WORKING EXPENSES, the INTEREST on the DEBT incurred in respect of those WORKS, and the FINANCIAL RESULTS.

	Estimated Cost of Construction.	Capital Outlay excluding all Indirect Charges.		Revenue during 1876-77.			Working Expenses, 1876-77.	Excluding Interest.				Simple Interest at 4½ per Cent. on past Capital, plus Half the Outlay of the Year.	Including Interest.			
		During 1876-77.	To end of 1876-77.	Water-rates, &c.	Collected with Land Revenue.	Total.		Excess Revenue.	Excess Expenditure.	Rate per Cent. Of Excess Revenue.	Rate per Cent. Of Excess Expenditure.		Excess Revenue.	Excess Expenditure.	Rate per Cent. Of Excess Revenue.	Rate per Cent. Of Excess Expenditure.
RAJPUTANA.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bheer Reservoir	19,824	—8	19,813	4	- -	- -	130	- -	- -	- -	- -	891	—	—	—	—
Jalea Reservoir	30,708	3,315	27,498	-	- -	- -	- -		- -	- -	- -	1,163	—	—	—	—
Bulad Reservoir	8,842	54	8,326	3	- -	- -	177	- -	- -	- -	- -	374	—	—	—	—
TOTAL £.	59,374	3,361	55,637	7	- -	- -	307	- -	- -	- -	- -	2,428	—	—	—	—
BENGAL.																
Orissa Project	1,929,568	73,244	1,728,464	7,456	- -	7,456	21,466	- -	14,010	- -	·81	76,133	- -	90,143	- -	5·21
Midnapore Series	768,300	38,858	683,488	13,699	- -	13,699	17,128	- -	3,429	- -	·50	29,883	- -	33,312	- -	4·87
Tidal Canal	177,503	—1,452	177,271	4,503	- -	4,503	1,243	3,260	- -	184	- -	8,010	- -	4,759	- -	2·68
Soane Project*	2,738,058	217,707	1,737,395	7,318	- -	7,318	19,959	- -	12,641	- -	·73	73,284	- -	85,925	- -	4·94
TOTAL £.	5,613,429	328,357	4,326,618	32,976	- -	32,976	59,796	- -	- -	- -	- -	187,310	—	—	—	—
NORTH-WESTERN PROVINCES.																
Ganges Canal	3,212,928	105,669	2,851,072	220,154	64,279	284,433	105,040	179,393	- -	6·29	- -	125,921	53,472	- -	1·88	—
Agra Canal	785,892	48,067	752,840	8,952	- -	8,952	11,613	- -	2,661	- -	·35	32,796	- -	35,457	- -	4·71
Eastern Jumna Canal	135,039	20,734	248,150	56,541	22,153	78,694	21,474	57,220	- -	23·06	- -	10,700	46,520	- -	18·75	—
Rohilcund Canal	- -	8,916	138,943	6,765	5,007	11,772	5,297	6,475	- -	4·66	- -	6,052	423	- -	·30	—
Bundlecund Irrigation Survey	- -	2,337	32,065	—	- -	- -	- -	- -	- -	- -	- -	1,391	—	—	—	—
Eastern Ganges Canal	6,971,484	—80	27,052	—	- -	- -	- -	- -	- -	- -	- -	1,219	—	—	—	—
Lower Ganges Canal	2,493,862	197,620	1,070,240	—	- -	- -	- -	- -	- -	- -	- -	43,714	—	—	—	—
TOTAL £.	- -	383,263	5,120,362	292,412	91,439	383,851	143,424	- -	- -	- -	- -	221,793	—	—	—	—
PUNJAB.																
Western Jumna Canal	1,026,284	51,691	484,047	87,813	38,593	126,406	38,937	87,469	- -	18·07	- -	20,619	66,850	- -	13·81	—
Bari Doab Canal (including Madhopur Workshops)	1,702,942	15,788	1,525,500	59,305	4,679	63,984	56,840	7,144	- -	·47	- -	68,292	- -	61,148	- -	4·01
Sirhind Canal:																
British Expenditure	1,795,197	105,679	859,839	-	- -	- -	- -	- -	- -	- -	- -	36,315 †	—	—	—	—
Expenditure from Contribution	1,062,217	99,094	517,103													
Upper Sutlej Inundation Canals	62,896	808	52,218	1,606	8,055	9,661	7,836	1,825	- -	3·49	- -	2,332	- -	507	- -	·97

Lower Bari Doab Special Survey	53,731	4,087	43,803	–	–	–	–	–	–	–	–	–	1,879	–	–	–	–
Swat River Canal	166,785	5,318	12,302	–	–	–	–	–	–	–	–	–	434	–	–	–	–
Dirajat Canal Special Survey	10,111	4,633	30,696	–	–	–	–	–	–	–	–	–	1,277	–	–	–	–
TOTAL £.	– –	287,098	3,525,508	148,724	51,327	200,051	103,613	96,438	–	–	–	–	131,148	–	–	–	–
MADRAS.																	
Godavery Delta System	898,887	24,613	760,501	6,333	–	–	28,337	–	–	–	–	–	33,669	–	–	–	–
Kristna Delta System	516,402	6,122	469,898	2,800	–	–	20,711	–	–	–	–	–	21,008	–	–	–	–
Poonair Anicut System	127,233	6,018	139,784	4	–	–	4,122	–	–	–	–	–	6,155	–	–	–	–
Chembrambakam Tank	52,080	*—196*	52,487	2	–	–	2,394	–	–	–	–	–	2,366	–	–	–	–
Palandorai Anicut System	25,570	*—416*	26,847	12	–	–	1,223	–	–	–	–	–	1,218	–	–	–	–
Cauvery Delta System	168,853	*—70*	135,284	437	–	–	11,918	–	–	–	–	–	6,089	–	–	–	–
Sriwaiguntum Anicut System	142,748	4,566	115,331	80	–	–	1,988	–	–	–	–	–	5,087	–	–	–	–
Perryaur Project	– –	– –	7,967	–	–	–	– –	–	–	–	–	–	358	–	–	–	–
Rooshkoolia Project	– –	– –	6,751	–	–	–	– –	–	–	–	–	–	304	–	–	–	–
Madras Water Supply Project	165,818	*—5,000*	142,439	–	–	–	– –	–	–	–	–	–	6,522	–	–	–	–
TOTAL £.	– –	35,637	1,857,289	9,668	–	–	70,693	–	–	–	–	–	82,776	–	–	–	–
BOMBAY.																	
Dekhan.																	
Hathmatti Canal	49,470	2,492	45,629	217	–	217	1,068	–	851	–	1·86	1,997	–	2,848	–	6·24	
Lakh Canal	34,068	– –	32,714	62	–	62	514	–	452	–	1·38	1,472	–	1,924	–	5·88	
Palkhair Canal	19,566	123	18,533	191	119	310	476	–	166	–	·89	831	–	997	–	5·37	
Malaprabha Project Survey	– –	– –	1,655	–	–	– –	– –	–	–	–	–	75	—	—	—	—	
Ghattaprabha Project Survey	– –	– –	5,192	–	–	– –	– –	–	–	–	–	234	—	—	—	—	
Panjhra Irrigation Works	39,389	1,888	44,938	54	344	398	184	214	–	·48	–	1,980	–	1,766	–	3·93	
Moota Storage Lake and Canal	542,989	57,856	495,777	7,618‡	–	7,618	2,260	5,358	–	1·08	–	21,008	–	15,650	–	3·16	
Nira Project	– –	3,489	13,433	–	–	– –	– –	–	–	–	–	526	—	—	—	—	
Krishna Canal	75,321	184	73,514	1,549	–	1,549	1,522	27	–	·04	–	3,304	–	3,277	–	4·45	
Ekrook Tank	117,010	2,839	115,127	235	–	235	901	–	666	–	·58	5,117	–	5,783	–	5·02	
Bhima and Sina Project Survey	– –	– –	3,640	–	–	– –	– –	–	–	–	–	164	—	—	—	—	
Tapti River Survey	23,592	54	19,698	–	–	– –	– –	–	–	–	–	885	—	—	—	—	
Sind.																	
Eastern Nara Works	319,632	3,060	288,443	77	16,212	16,289	12,512	3,777	–	1·31	–	12,911	–	9,134	–	3·16	
Bigari Canal	164,615	17,030	102,983	83	–	– –	6,092	–	–	–	–	4,251	—	—	—	—	
Sukkur and Shahadadpur Canal	130,426	3,402	117,414	51	1,580	1,631	3,475	–	1,844	–	1·57	5,207	–	7,051	–	6·00	
TOTAL £.	– –	92,417	1,378,699	10,137	– –	– –	29,004	–	–	–	–	59,962	—	—	—	—	

* Includes Extension Western Main Canal, 27,697 *l.*

† Calculations based only on the British Expenditure.

‡ Includes savings in Public Works Department on account of water supply from Jamsetjee Bund £. 3,337
Ditto in the Bishtee Establishment on account of introduction of Moota Canal 718
£. 4,055

Note 1.—Estimated Cost of Construction consists of—
(*a*) Actual cost of those portions of the works carried out formerly for which no estimates exist.
(*b*) Actual cost of establishment and those items which were not used to be included in cost of construction but which are now included.
(*c*) Estimates for the remainder.
2.—Capital cost does not include indirect items, such as leave and pensionary allowances, capitalization of abatement of land revenue, &c. It includes no interest.

No. 76.—STATEMENT showing the ESTIMATED COST of CONSTRUCTION of (PRODUCTIVE) STATE RAILWAYS, the CAPITAL OUTLAY thereon; the REVENUE derived therefrom; the WORKING EXPENSES; the INTEREST on the DEBT incurred in respect of those WORKS, and the FINANCIAL RESULT.

	Estimated Cost of Construction.	Capital Outlay.		Revenue during 1876-77.	Working Expenses during 1876-77.	Excluding Interest.				Interest Charge during 1876-77.	Including Interest.			
		During 1876-77.	To end of 1876-77.			Excess Revenue.	Excess Expenditure.	Rate per Cent.			Excess Revenue.	Excess Expenditure.	Rate per Cent.	
								Of Excess Revenue.	Of Excess Expenditure.				Of Excess Revenue.	Of Excess Expenditure.
	£.	£.	£.	£.	£.	£.	£.			£.	£.	£.		
Calcutta and South Eastern	(a)	—708	660,480	9,775	12,820	- -	3,045	- -	·46	29,737	- -	32,782	- -	4·96
Nulhati	30,000	- -	27,169	8,098	8,315	- -	217	- -	·8	1,222	- -	1,439	- -	5·29
Rajputana	2,943,693	157,123	2,616,215	239,349	159,082	80,267	- -	3·07	- -	114,194	- -	33,927	- -	1·29
Holkar	1,400,000	145,673	1,207,778	35,492	36,162	- -	670	- -	·06	51,074	- -	51,744	- -	4·16
Wardah Valley	515,000	75,076	455,409	3,685	3,658	27	- -	·006	-	18,804	- -	18,777	- -	4·12
Punjab, Northern	3,750,000	334,610	2,403,030	50,154	45,958	4,196	- -	- -	- -	100,608	- -	96,412	- -	4·01
Indus Valley	6,000,000	960,648	3,691,584	- -	- -	- -	- -	- -	- -	144,507	—	—	—	—
Northern Bengal	2,150,000	377,945	1,130,018	- -	- -	- -	- -	- -	- -	42,392	—	—	—	—
Neemuch	1,500,000	150,674	734,654	3,780	2,885	895	- -	·12	- -	29,667	- -	28,774	- -	3·92
Rangoon and Irrawaddy	1,140,000	353,508	845,610	- -	- -	- -	- -	- -	- -	30,098	—	—	—	—
Sindia	1,000,000	172,329	246,985	- -	- -	- -	- -	- -	- -	7,236	—	—	—	—
Tirhoot	600,000	155,616	412,710	21,358	14,190	7,168	- -	1·74	- -	15,070	- -	7,902	- -	1·91
Western Rajputana	1,840,000	10,843	57,473	- -	- -	- -	- -	- -	- -	2,343	—	—	—	—
Nagpur and Chatteesgurh	838,000	7,850	16,656	- -	- -	- -	- -	- -	- -	573	—	—	—	—
TOTAL £.	23,706,693	2,901,187	14,505,771	371,691	283,070	92,553	3,932	- -	- -	587,525	—	—	—	—

(a) This line was purchased by Government from the Guaranteed Railway Company by repayment of the total capital expended by them.

No. 77.—STATEMENT showing the Total Amount advanced on account of GUARANTEED INTEREST to INDIAN RAILWAY and other COMPANIES to the 31st March 1877; the NET REVENUE of the several COMPANIES to the 31st December 1876, appropriated towards the REPAYMENT of that AMOUNT, and the BALANCE.

COMPANY.	Guaranteed Interest advanced to 31st March 1877.			Aggregate of Net Revenue Balances for the several Half-years to 31 December 1876, inclusive, less Moieties of Surplus Profits repaid to Companies.	Net Amount Advanced.
	In England.	In India.	TOTAL.		
	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway -	5,258,457	16,765	5,275,222	2,343,936	2,931,286
Eastern Bengal Railway - - - - - -	1,801,356	11,771	1,813,127	1,315,849	497,278
East Indian Railway - - - - -	23,652,870	249,005	23,901,875	18,966,496	4,935,379
Great Indian Peninsula Railway - - -	14,911,724	384,831	15,296,555	8,653,229	6,643,326
South Indian Railway - - - - -	1,625,076	- -	1,625,076	521,928	1,103,148
Madras Railway - - - - - - -	7,646,676	- -	7,646,676	3,338,003	4,308,673
Oudh and Rohilkund Railway - - - -	1,583,201	32,761	1,615,962	338,566	1,277,396
Sindh, Punjab, and Delhi Railway - - -	6,613,501	40,049	6,653,550	1,243,513	5,410,037
Madras Irrigation and Canal - - - -	761,768	- -	761,768	—43,626	805,394
TOTAL - - - £.	63,854,629	735,182	64,589,811	36,677,894	27,911,917

No. 78.—ACCOUNT showing the RECEIPTS and CHARGES of the PAPER CURRENCY DEPARTMENT, for the Year ended 31st March 1877.

	£.	£.
RECEIPTS:		
Interest realised in the year on the Securities of the Government of India purchased under the authority of Section 10, Act No. XIX. of 1861,—*see* Account, No. 22, page 63, Interest Receipts - - - - - - - - - - - - - - -	236,660	
Rent received for a portion of the Calcutta Currency Office - - - - -	134	
Miscellaneous Receipts - - - - - - - - - - - - - -	86	
TOTAL RECEIPTS - - - £.	- -	236,880

Note.—Amount of Securities held on the 31st March 1877 was as follows:

	Amount.	Cost Price.
	Rs.	*Rs.* *a.* *p.*
4 per cent. - - - - - - - - - -	5,82,74,000	5,61,80,223 - 1
4½ per cent. - - - - - - - - -	23,06,400	22,97,680 - -
5 per cent. - - - - - - - - - -	14,93,000	15,03,000 - -
TOTAL - - - *Rs.*	6,20,73,400	5,99,80,903 - 1

CHARGES:		
Salaries and Charges of the several Currency Offices - - - - - - - -	19,934	
Repairs of Buildings and other Public Works Charges connected with the Department -	607	
Value of Stationery supplied - - - - - - - - - - - - -	252	
Value of Printing executed by Government Press - - - - - - - -	427	
House, Lighting, Police, and Water Rates - - - - - - - - -	564	
Cost of Note Forms received from England - - - - - - - - -	6,857	
Pensions - - - - - - - - - - - - - - - -	278	
Service Telegrams - - - - - - - - - - - - - -	253	
Purchase of Service Stamps - - - - - - - - - - - -	188	
Cost of Chest, Bags, and Locks - - - - - - - - - - - -	120	
Charges for Remittance - - - - - - - - - - - - -	979	
Contingencies - - - - - - - - - - - - - -	732	
Travelling Allowance - - - - - - - - - - - - -	10	
Dead Stock (cost of office furnitures, &c.) - - - - - - - - - -	165	
TOTAL CHARGES - - - £.	- -	31,366
NET PROFIT in 1876-77 - - - £.		205,514

No. 79.—STATEMENT showing, with regard to INDIAN RAILWAY and other GUARANTEED the TOTAL RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT

COMPANY.	TRANSACTIONS DURING THE YEAR TO 31ST MARCH 1877.									RECEIPTS	
	RECEIPTS.					WITHDRAWALS.					
	India.		England.		TOTAL.	India.	England.		TOTAL.	In India.	
	On account of Capital.	Refunds, &c.	On account of Capital.	Refunds, &c.			On account of Stores, &c.	For Discharge of Debentures.		Share Capital.	Capital not bearing Interest.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bombay, Baroda, and Central India Railway	–	179,855	–	2,337	182,192	138,955	94,156	45,300	278,411	21,672	–
Eastern Bengal Railway	–	59,323	436,800	47	496,170	60,604	14,967	27,100	102,671	16,486	–
East Indian Railway	–	481,180	*54,816	843	536,839	236,120	263,539	54,720	554,379	333,990	1,338
Great Indian Peninsula Railway	91,082	616,084	360,690	9,656	1,077,512	243,434	383,483	1,035,450	1,662,367	496,129	742
Madras Railway	–	204,155	3,170	1,074	208,399	107,216	102,157	38,300	247,673	–	–
Oudh and Rohilkund Railway	–	105,115	–	120	105,235	174,312	157,253	–	331,565	424,419	–
Sindh, Punjab, and Delhi Railway	–	138,001	–	331	138,332	91,525	69,991	–	161,516	86,253	67
South Indian Railway	–	66,957	15,000	4,811	86,768	306,724	156,517	–	463,241	1,221	55
Madras Irrigation and Canal	–	–	–	–	–	–	–	–	–	3,996	–
TOTAL £.	91,082	1,850,370	870,476	19,219	2,831,447	1,358,890	1,242,063	1,200,870	3,801,823	1,384,166	2,202
	£. 1,941,752.		£. 889,695.				£. 2,442,933.				

* Includes 7,061 *l.* on account of premiums not bearing interest.

COMPANIES, the RECEIPTS and WITHDRAWALS on CAPITAL ACCOUNT during the Year 1876-77; to the 31st March 1877; and the BALANCES at that Date.

	TRANSACTIONS TO 31st MARCH 1877.										
	ON ACCOUNT OF SUBSCRIBED CAPITAL.						WITHDRAWALS, LESS REFUNDS, &c.			Balance standing to the Credit of the several Companies.	Amounts Advanced to the several Companies.
	In England.					TOTAL.	In India.	In England.	TOTAL.		
	Share Capital.	Debentures.	Debenture Stock. Stock Represented.	Debenture Stock. Cash Received.	Capital not bearing Interest.						
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	7,528,628	200,000	- -	- -	35,387	7,785,687	3,983,948	3,793,597	7,777,545	8,142	—
2	2,238,996	462,350	*411,308*	374,730	2,288	3,094,850	1,691,114	1,403,199	3,094,313	537	—
3	25,805,154	2,719,850	*1,500,000*	1,500,000	212,399	30,572,731	19,267,181	11,305,807	30,572,988	- -	257
4	19,424,815	268,800	*2,701,450*	2,475,559	228,860	22,894,905	11,725,891	11,065,707	22,791,598	103,307	—
5	10,247,671	- -	- -	- -	9,898	10,257,569	5,317,513	4,757,432	10,074,945	182,624	—
6	3,575,581	1,115,300	*384,700*	354,589	3,352	5,473,241	3,012,598	2,501,039	5,513,637	- -	40,396
7	10,988,984	- -	- -	- -	4,336	11,079,640	5,638,652	4,929,394	10,568,046	511,594	—
8	3,184,688	- -	*425,000*	425,000	63,541	3,674,505	1,433,936	2,325,685	3,759,621	- -	85,116
9	995,670	- -	- -	- -	- -	999,666	922,309	†448,681	†1,370,990	- -	371,324
10	83,990,187	4,766,300	*5,422,458*	5,129,878	560,061	95,832,794	52,993,142	42,530,541	95,523,683	806,204	497,093

NET BALANCE - - - £. 309,111.

† These sums include a loan to the Company of 600,000 *l.*, less 228,000 *l.* repaid.

No. 80.—STATEMENT showing Cost of Main and Other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1876-77.

Number of Lines.	LINES. From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1877.	Total Cost of Lines to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Lines to End of 1876-77.	BUILDINGS. Total Cost of Buildings to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Buildings to End of 1876-77.	Total of Lines and Buildings to End of 1876-77.
			MAIN LINES.			£.	£.	£.	£.	£.	£.	£.	£.	£.
1	Calcutta	Allahabad	Includes lines Raneegunge to Mogulserai and Kanoo Junction to Luckieserai.	1,091·885	Complete	159,270	—	*—4,618*	154,652	92,879	—	6,664	99,043	253,695
2	Allahabad	Bombay	Does not include the loop line from Jubbulpore to Bhosawul *viâ* Nagpore.	839·45	Complete	151,345	—	*—9,072*	142,273	46,665	—	8,008	54,673	196,946
3	Allahabad	Agra	- - - - -	280·565	Complete	52,380	—	*—2,119*	50,261	3,675	—	5	3,680	53,941
4	Agra	Kurrachee	- - - - -	901·514	Complete	171,332	—	*—2,509*	168,823	9,967	—	—	9,967	178,790
5	Bombay	Kurrachee	Does *not include* line Kurrachee to Deesa, which is part of No. 4.	412·991	Complete	85,926	—	1,479	87,405	2,664	—	—	2,664	90,069
6	Bombay	Madras	Does not include line Bombay to Callian, which is part of No. 2.	789·21	Complete	81,336	—	*—6,339*	74,997	3,964	—	—	3,964	78,961
7	Madras	Calcutta	Does not include line Calcutta to Raneegunge, which is part of No. 1.	1,057·587	Complete	120,098	—	*—5,387*	114,711	7,748	—	*—57*	7,691	122,402
8	Agra (Toondla)	Lahore	Does not include line Agra to Toondla, which is part of No. 3.	451·3	Complete	67,368	—	*—3,213*	64,155	1,836	—	978	2,814	66,969
9	Calcutta	Amherst	Does not include line Calcutta to Barrackpore, which is part of No. 1.	1,311·143	Complete	134,758	—	9,186	143,944	18,518	—	629	19,147	163,091
10	Madras	Ceylon	- - - - -	475·72	Incomplete from Madras to Tanjore along Railway.	58,086	—	4,506	62,592	2,173	—	—	2,173	64,765
11	Ceylon Coast (Talla Manaar).	Galle	(*See* Ceylon Account) - - -	- -	- -	17	—	80	97	- -	- -	- -	- -	97
			SECONDARY LINES.											
12	Lahore	Peshawar	- - - - -	270·55	Complete	41,094	—	*—1,312*	39,782	1,733	—	—	1,733	41,515
13	Lahore	Kurrachee	*Viâ* Multan and Indus Valley Railway, Does not include Hyderabad to Kurrachee, which is part of No. 4.	723·35	Incomplete from Khanpore to Rohree, and from Sukkur to Sehwan.	89,323	—	14,740	104,063	1,073	—	—	1,073	105,136
14	Hyderabad	Rawul Pindee	*Viâ* Rajanpore, Dera Gazee Khan, Bunnoo, and Kohat.	879·5	Complete	72,202	—	*—84*	72,118	2,527	—	13	2,540	74,658
15	Poona	Arconum (by road)	- - - - -	762·617	Incomplete from Gowhatty to Dibrooghur.	94,635	—	*—4,217*	90,418	4,652	—	333	4,985	95,403
16	Sahibgunge	Dibrooghur	- - - - -	646·98	Complete	61,577	—	20,631	82,208	2,612	—	93	2,705	84,913
17	Bangalore	Ceylon	- - - - -	699·026	Complete	77,018	—	*—5,048*	71,970	5,883	—	246	6,129	78,099
18	Jubbulpore	Bhosawul	- - - - -	408·365	Complete	50,010	—	*—2,697*	47,313	6,906	—	*—294*	6,612	53,925
19	Agra	Khundwa	- - - - -	466·38	Complete	45,982	—	*—1,841*	44,141	5,320	—	*—423*	4,897	49,038
20	Allyghur	Benares	- - - - -	451·37	Complete	67,444	—	*—2,060*	65,384	3,010	—	—	3,010	68,394
21	Indore	Neemuch	- - - - -	156·93	Incomplete from Rutlam to Neemuch.	20,940	—	*—1,627*	19,313	1,098	—	1	1,099	20,412

22	Belgaum - -	Goa - - -	- - - - -	98·981	Complete -	9,902	- -	- -	9,902	694	- -	- -	694	10,596
23	Bezwarah - -	Bellary - -	Does not include line Auspree to Bellary, which is part of No. 6.	346·586	Complete -	33,940	- -	—1,421	32,519	1,340	- -	20	1,360	33,879
24	Waddy - -	Hyderabad - -	- - - - -	116·4	Complete -	15,493	- -	—69	15,424	- -	- -	- -	- -	15,424
25	Dharwar - -	Coompta - -	- - - - -	119·558	Complete -	5,734	- -	51	5,785	11	- -	- -	11	5,796
26	Calcutta - -	Saugor Island -	Does not include line Calcutta to Sealdah, which is part of No. 1.	89·217	Complete -	7,387	- -	—185	7,202	6,813	- -	384	7,197	14,399
27	Prome - -	Diamond Island -	- - - - -	258·75	Incomplete from Bassein to Diamond Island.	10,074	- -	3,531	13,605	899	- -	21	920	14,525
28	Mogulserai - -	Benares - -	- - - - -	12·86	Complete -	1,660	- -	—51	1,609	- -	- -	- -	- -	1,609
29	Ahmedabad -	Bhownugger -	- - - - -	192·95	Complete -	15,896	- -	1,105	17,001	- -	- -	- -	- -	17,001
30	Umballa - -	Simla - - -	- - - - -	76·5	Complete -	8,339	- -	—344	7,995	1,036	- -	261	1,297	9,292
31	Meerut - -	Mussoorie - -	- - - - -	76·95	Complete -	11,991	- -	171	12,162	1,703	- -	- -	1,703	13,865
32	Nagpore - -	Wurrora - -	- - - - -	41·7	Complete -	8,869	- -	—547	8,322	- -	- -	- -	- -	8,322
33	Trichinopoly -	Tuticorin through Maniarchi.	- - - - -	197·25	Complete -	19,770	- -	2,110	21,880	- -	- -	- -	- -	21,880
34	Sara - - -	Julpigorie - -	- - - - -	174·	Being reconstructed.	- -	- -	17,143	17,143	- -	- -	- -	- -	17,143
35	Lucknow - -	Seetapore - -	- - - - -	53·27	Complete -	568	- -	- -	568	- -	- -	- -	- -	568
			TERTIARY LINES.											
36	Munmar - -	Dhoolia - -	- - - - -	56·5	Complete -	5,600	- -	—237	5,363	100	- -	- -	100	5,463
37	Cawnpore - -	Futtehghur - -	- - - - -	84·	Complete -	7,517	- -	—307	7,210	- -	- -	- -	- -	7,210
38	Cawnpore - -	Lucknow - -	- - - - -	44·642	Complete -	8,797	- -	—250	8,547	- -	- -	- -	- -	8,547
39	Agra - - -	Muttra - - -	- - - - -	33·864	Complete -	2,518	- -	—70	2,448	- -	- -	- -	- -	2,448
40	Bankipore - -	Bettiah - -	- - - - -	180·35	Complete -	13,106	- -	513	13,619	108	- -	790	898	14,517
41	Gowhatty - -	Silchar - -	- - - - -	188·82	Complete -	—	—	—	—	—	—	—	—	—
42	Ajmere - -	Nusseerabad -	- - - - -	15·25	Complete -	1,807	- -	—16	1,791	- -	- -	- -	- -	1,791
43	Anadara - -	Mount Aboo -	- - - - -	5·	Complete -	441	- -	—19	422	109	- -	- -	109	531
44	Narell - - -	Matheran - -	- - - - -	5·25	Complete -	658	- -	—18	640	13	- -	- -	13	653
45	Poona - - -	Ahmednuggur -	- - - - -	·71·	Complete -	5,774	- -	—303	5,471	- -	- -	- -	- -	5,471
46	Poona - - -	Gunneshkhind -	Does not include line Poona to Kirkee, which is part of No. 6.	1·25	Complete -	188	- -	—5	183	40	- -	- -	40	223
47	Bezwarah - -	Masulipatam -	- - - - -	43·	Complete -	2,465	- -	—69	2,396	795	- -	- -	795	3,191
48	Bimlipatam - -	Vizianagram -	Does not include line Bimlipatam to Chittavalsa Junction, which is part of No. 7.	10·75	Complete -	878	- -	—23	855	- -	- -	- -	- -	855
49	Mercara - -	Mangalore - -	- - - - -	78·95	Complete -	16	- -	—1	15	- -	- -	- -	- -	15
50	Meerut - -	Delhi and Bundikari.	Does not include line Meerut to Ghazeeabad, which is part of No. 8.	145·5	Complete -	15,827	- -	269	16,096	500	- -	- -	500	16,596
51	Umballa - -	Pattiala - -	Does not include line Umballa to Rajpoora, which is part of No. 8.	17·	Complete.	—	—	—	—	—	—	—	—	—
52	Umballa - -	Ferozepore - -	Does not include line Umballa to Loodiana, which is part of No. 8.	77·6	Complete -	3,828	- -	—110	3,718	- -	- -	- -	- -	3,718
53	Prome - -	Laingha - -	- - - - -	49·5	Complete -	443	- -	—96	347	- -	- -	61	61	408
54	Thayethamine -	Tounghoo - -	- - - - -	84·62	Complete -	10,195	- -	—273	9,922	2,379	- -	- -	2,379	12,301
55	Manaar - -	Jaffna - -	(See Ceylon Account).	—	—	—	—	—	—	—	—	—	—	—
56	Dambulla - -	Trincomalee -	- ditto - ditto.	—	—	—	—	—	—	—	—	—	—	—
57	Kandy - -	Batticaloa - -	- ditto - ditto.	—	—	—	—	—	—	—	—	—	—	—
58	Wuzeerabad -	Scalkote - -	- - - - -	28·5	Complete -	1,110	- -	—33	1,077	- -	- -	- -	- -	1,077
59	Rangoon - -	Elephant Point -	- - - - -	32·8	Complete -	4,373	- -	- -	4,373	690	- -	- -	690	5,063
60	Sattara - -	Mahableshwar -	- - - - -	30·	Complete -	142	- -	—66	76	- -	- -	- -	- -	76
			Carried forward - - -	16,215·551	- -	1,937,447	- -	18,859	1,956,306	241,633	- -	17,733	259,366	2,215,672

No. 80.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India*, to Close of 1876-77—*continued*.

Number of Lines.	LINES. From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1877.	Total Cost of Lines to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Lines to End of 1876-77.	BUILDINGS. Total Cost of Buildings to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Buildings to End of 1876-77.	Total of Lines and Buildings to End of 1876-77.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	16,215·551	- -	1,937,447	- -	18,859	1,956,306	241,633	- -	17,733	259,366	2,215,672
			TERTIARY LINES—*continued*.											
61	Veerungaum -	Kharaghora and Patree.	- - - - -	21·	Complete -	1,798	- -	- -	1,798	- -	- -	- -	- -	1,798
62	Anand - -	Palee - - -	- - - - -	32·2	Complete -	-	- -	1,528	1,528	- -	- -	- -	- -	1,528
63	Rawul Pindee -	Murree - - -	- - - - -	39·75	Complete -	3,790	- -	—101	3,689	54	- -	- -	54	3,743
64	Kala-ka-serai -	Abbottabad - -	- - - - -	44·	Complete -	4,144	- -	—135	4,009	43	- -	- -	43	4,052
65	Nowshera - -	Hotimurdun -	- - - - -	15·	Complete -	1,529	- -	—43	1,486	- -	- -	59	59	1,545
66	Titalya - -	Darjeeling - -	- - - - -	57·5	Complete -	3,432	- -	—92	3,340	1	- -	1	2	3,342
67	Bankipore (Dinapore Junction).	Dinapore - -	- - - - -	3·	Complete -	303	- -	- -	303	- -	- -	- -	- -	303
68	Jubbulpore - -	Saugor - -	Does not include line Jubbulpore to Kurili, which is part of No. 2.	70·	Complete -	5,988	- -	—1	5,987	4	- -	- -	4	5,991
69	Akola - - -	Akote - - -	- - - - -	28·	Complete -	1,814	- -	—47	1,767	15	- -	- -	15	1,782
70	Gwalior - -	Morar - - -	- - - - -	4·5	Complete -	361	- -	—9	352	780	- -	- -	780	1,132
71	Indore (Fatehabad)	Oojein - - -	Does not include line Indore to Fatehabad, which is part of No. 21.	14·	Complete -	2	- -	61	63	- -	- -	- -	- -	63
72	Chundowsie Junction.	Nynee Tal and Ranikhét.	- - - - -	92·37	Complete -	4,558	- -	—117	4,441	4	- -	- -	4	4,445
73	Hyderabad - -	Secunderabad -	- - - - -	1·7	Complete -	270	- -	—11	259	400	- -	- -	400	659
74	Mysore - -	Ootacamund and Mettapolium.	- - - - -	91·81	Complete -	6,915	- -	—193	6,722	- -	- -	- -	- -	6,722
75	Calcutta - -	Diamond Harbour	Does not include line Calcutta to Kidderpore, which is part of No. 26.	25·063	Complete -	1,299	- -	—34	1,265	- -	- -	- -	- -	1,265
76	Wudwan - -	Joonaghur - -	- - - - -	136·5	Complete -	7,035	- -	—107	6,928	- -	- -	- -	- -	6,928
77	Kalka - - -	Kussowlie - -	- - - - -	9·	Complete -	1,058	- -	—28	1,030	- -	- -	- -	- -	1,030
78	Kussowlie - -	Dugshai - -	- - - - -	9·	Complete -	191	- -	—6	185	- -	- -	- -	- -	185
79	Kussowlie - -	Junction with Simla Main Line.	- - - - -	11·5	Complete -	233	- -	—8	225	- -	- -	- -	- -	225
80	Roorkee - -	Hurdwar - -	- - - - -	19·	Complete -	893	- -	—24	869	- -	- -	- -	- -	869
81	Gari Husaroo -	Furrucknugger -	- - - - -	7·5	Complete -	58	- -	- -	58	- -	- -	- -	- -	58
82	Prome (Laingha) -	Thayetmyo - -	- - - - -	5·88	Complete -	5,781	- -	—11	5,770	1,518	- -	- -	1,518	7,288
83	Peshawur - -	Cherat - -	Exclusive of 14 miles of wire of this line, carried on supports of the Section Nowshera to Peshawur.	14·	Complete -	1,084	- -	- -	1,084	- -	- -	- -	- -	1,084
84	Burhee - -	Hazareebagh -	- - - - -	22·426	Complete -	364	- -	- -	364	- -	- -	- -	- -	364
85	Dehree - -	Arrah - - -	- - - - -	59·	Complete -	16	- -	- -	16	- -	- -	- -	- -	16
			LOCAL LINES.											
86	Tuticorin (Maniarchi).	Pallamcottah -	- - - - -	20·18	Complete -	- -	- -	193	193	- -	- -	- -	- -	193
87	Parbuttypore -	Dinagepore - -	- - - - -	18·	On temporary supports.	- -	- -	155	155	- -	- -	- -	- -	155

88	Parbuttypore -	Rungpore - -	- - - - -	24·	Incomplete -	- -	- -	2,026	2,026	- -	- -	- -	- -	- -	2,026
89	Tellicherry - -	Cannanore - -	- - - - -	10·65	Complete.	—	—	—	—	—	—	—	—	—	—
90	Lahore - -	Meean Meer -	- - - - -	·57	Complete -	236	- -	- -	236	- -	- -	- -	- -	- -	236
91	Bombay - -	Malabar Point -	- - - - -	2·5	Complete -	106	- -	—3	103	- -	- -	- -	- -	- -	103
92	Bombay - -	Byculla - -	Exclusive of 2·5 miles of one wire, carried on supports of the line from Bombay to Dadur.	·25	Complete -	43	- -	- -	43	- -	- -	- -	- -	- -	43
93	Bombay - -	Lighthouse and Observatory to Time Ball.	- - - - -	3·	Complete -	547	- -	—18	529	- -	- -	- -	- -	- -	529
94	Parell - - -	Government House	- - - - -	1·5	Complete -	145	- -	- -	145	- -	- -	- -	- -	- -	145
95	Marine Lines Railway Station.	Colaba Railway Station.	- - - - -	1·25	Complete -	267	- -	—2	265	- -	- -	- -	- -	- -	265
96	Nassick Road -	Nassick Office -	- - - - -	4·5	Complete -	125	- -	- -	125	- -	- -	- -	- -	- -	125
97	Calcutta Signal Office.	Bengal Secretariat	- - - - -	1·05	Complete -	260	- -	—7	253	- -	- -	- -	- -	- -	253
98	Calcutta Signal Office.	Time Ball in Fort William through Surveyor General's Office.	- - - - -	1·931	Complete -	147	- -	—4	143	- -	- -	- -	- -	- -	143
99	Calcutta Signal Office.	Belvedere - -	- - - - -	·584	Complete -	125	- -	—3	122	- -	- -	- -	- -	- -	122
100	Bellary - -	Railway Telegraph Office.	- - - - -	·025	Complete -	27	- -	- -	27	- -	- -	- -	- -	- -	27
101	Bangalore - -	Railway Station -	- - - - -	·85	Complete -	73	- -	—15	58	- -	- -	- -	- -	- -	58
102	Madras - -	Observatory -	2·5 miles of wire carried on supports of the Section Madras to Pondicherry.	·91	Complete.	—	—	—	—	—	—	—	—	—	—
103	Madras Sydapett -	Guindy Government House.	Wire (seven miles) carried on supports of the Section Madras to Pondicherry.	1·2	Complete -	112	- -	- -	112	- -	- -	- -	- -	- -	112
104	Madras - -	Government House, Fort St. George.	- - - - -	·6	Complete.	—	—	—	—	—	—	—	—	—	—
105	Madras Office -	Master Attendant's Office.	One mile of single wire carried on supports of the Section Madras to Nellore.	·55	Complete -	—57	- -	- -	—57	- -	- -	- -	- -	- -	—57
106	Calicut - -	Beypore - -	Wire (nine miles) carried on supports of the Section Calicut to Cochin.	- -	Complete -	167	- -	—4	163	- -	- -	- -	- -	- -	163
107	Colombo - -	Railway Station -	(*See* Ceylon Account.)	—	—	—	—	—	—	—	—	—	—	—	—
108	Lucknow - -	Byramghat - -	- - - - -	21·33	Complete -	1,222	- -	3	1,225	- -	- -	- -	- -	- -	1,225
109	Lucknow Telegraph Office.	Railway Agent's Office.	- - - - -	·73	Complete.	—	—	—	—	—	—	—	—	—	—
110	Lucknow Telegraph Office.	Cantonment Branch	- - - - -	1·7	Complete -	24	- -	- -	24	- -	- -	- -	- -	- -	24
111	Railway Crossing at Bareilly.	Railway Office -	Wire carried on supports of Section Chundowsie Junction to Bareilly, and Bareilly to Shajehanpore.	- -	Complete.	—	—	—	—	—	—	—	—	—	—
112	Rajghat - -	Nurora - -	- - - - -	5·	Complete.	—	—	—	—	—	—	—	—	—	—
113	Secunderabad Junction.	Secretariat at Bolaram.	- - - - -	7·1	Complete -	257	- -	- -	257	1	- -	- -	- -	1	258
114	Meerut - -	Railway Station -	One mile of wire on supports of Sind, Punjab, and Delhi Railway.	—	—	—	—	—	—	—	—	—	—	—	—
115	Umballa - -	Railway Station -	- - - - -	·9	Complete -	- -	- -	2	2	- -	- -	- -	- -	- -	2
116	Jullunder - -	Railway Station -	- - - - -	1·6	Complete.	—	—	—	—	—	—	—	—	—	—
117	Benares Cantonment.	City - - -	- - - - -	2·25	Complete -	- -	- -	167	167	- -	- -	- -	- -	- -	167
118	Bhagulpore - -	Railway Telegraph Office.	- - - - -	·2	Complete.	—	—	—	—	—	—	—	—	—	—
			Carried forward - - -	17,184·16	- -	1,994,189	- -	21.971	2.016.160	244.453	- -	17.793	262.246		2,278.406

No. 80.—Statement showing Cost of Main and Other Lines of Telegraph defrayed from the Revenues of *India* to Close of 1876–77—*continued.*

Number of Lines.	LINES. From	To	Sections included as alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1877.	Total Cost of Lines to End of 1875–76.	Add or Deduct Corrections.	Capital Outlay of 1876–77.	Total Cost of Lines to End of 1876–77.	BUILDINGS. Total Cost of Buildings to End of 1875–76.	Add or Deduct Corrections.	Capital Outlay of 1876–77.	Total Cost of Buildings to End of 1876–77.	Total of Lines and Buildings to End of 1876–77.
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward - - -	17,184·16	- -	1,994,189	- -	21,971	2,016,160	244,453	- -	17,793	262,246	2,278,406
			Local Lines—*continued.*											
119	Allahabad - -	Kattra - -	- - - - -	3·27	Complete.	—	—	—	—	—	—	—	—	—
120	Allahabad - -	City - - -	- - - - -	·58	Complete -	70	- -	- -	70	- -	- -	- -	- -	70
121	Allahabad Office -	Railway Station -	- - - - -	·27	Complete -	25	- -	- -	25	- -	- -	- -	- -	25
122	Peninsular and Oriental Office, Fort, Bombay.	Peninsular and Oriental Dock-yard, Mazagon.	- - - - -	1·5	Complete -	370	- -	—193	177	- -	- -	- -	- -	177
123	David Sassoon and Greham & Co., Fort Bombay.	Sassoon Dock, Colaba.	- - - - -	·6	Complete -	- -	- -	119	119	- -	- -	- -	- -	119
124	Bombay - -	Eastern Company's Cable House.	—	—	—	—	—	—	—	—	—	—	—	—
125	Bombay - -	Great Indian Peninsular Railway, Agent's Office.	Wire carried on supports of Section Bombay to Lighthouse.	·25	Complete.	—	—	—	—	—	—	—	—	—
126	Railway Junction -	Mhow Government Telegraph Office.	- - - - -	1	Complete.	—	—	—	—	—	—	—	—	—
127	Lahore Telegraph Office.	Punjab Northern State Railway Telegraph Office.	- - - - -	·13	Complete -	407	- -	- -	407	- -	- -	- -	- -	407
128	Lahore Telegraph Office.	Sind, Punjab, and Delhi Railway Telegraph Office.	- - - - -	·15	Complete -	470	- -	- -	470	- -	- -	- -	- -	470
129	Lahore Branch lines from Main Police.	Government and Police Offices.	- - - - -	4·11	Complete -	495	- -	—852	—357	- -	- -	- -	- -	—357
130	Delhi - - -	East India Railway Station.	- - - - -	·1	Complete.	—	—	—	—	—	—	—	—	—
131	Ditto - - -	Rajpootana State Railway Station.	- - - - -	·7	Complete.	—	—	—	—	—	—	—	—	—
132	Delhi Office -	Junction East India and Rajpootana State Railway.	- - - - -	·25	Complete.	—	—	—	—	—	—	—	—	—
133	Delhi Police Lines	- - -	- - - - -	6·	Complete -	- -	- -	352	352	- -	- -	- -	- -	352
134	Railway Branch line between Wuzeerabad and Jheelum.	- - -	- - - - -	1·15	Complete.	—	—	—	—	—	—	—	—	—
135	Umritsur Office -	Railway Station -	- - - - -	·75	Complete -	35	- -	- -	35	- -	- -	- -	- -	35

136	Sambhur Junction	Sambhur		4·25	Complete	175			175									175
137	Khundwa Telegraph Office.	Railway Station		·3	Complete			10	10									10
138	Indore Telegraph Office.	Railway Station		2	Complete	109		23	132									132
139	Indore Railway Station.	City Branch		·875	—	—		—	—									—
140	Gwaloo	Katkot Quarries		14·5	Complete	102			102									102
141	Rutlam Telegraph Office.	Railway Station		1	Complete.	—		—	—									—
142	Rangoon Government Office.	Railway Station		·75	Complete.	—		—	—									—
143	Chief Engineer's Office, Mooltan.	Railway Station	One wire ·511 miles from Government	1	Complete.	—		—	—									—
144	Chitpore	Eastern Bengal Railway.		1·875	Complete	120			120									120
	Poona	Railway Station	Wire (one mile) carried on supports of the Section Kirkee to Poona.		Complete	12			12									12
	Madras	Central Railway Station.	Wire (one mile) carried on supports of Section Madras to Pondicherry.		Complete	29		—1	28									28
	Sahibgunge Office	Railway Station			Complete	9			9									9
	Jubbulpore Office	Railway Station				12			12									12
	Gowhatty	Dibrooghur			Complete	9			9									9
	Coimbatore	Annamallay Hill	Temporary line put up for H. R. H. the Prince of Wales, since dismantled.			176			176									176
	Cuttack	False Point			Incomplete			2,476	2,476					760	760			3,236
	Town Offices	Rice Mills, Rangoon.			Incomplete			202	202									202
	Jacobabad	Frontiers			Incomplete			19,575	19,575									19,575
	Salem	Erode			Incomplete			367	367									367
	Messrs. Nicol and Co.'s Elphinstone Circle.	Metal Mart, Byculla.			Incomplete			50	50									50
	Surat Government Telegraph Office.	Railway Station			Incomplete			18	18									18
	Broach Government Telegraph Office.	Railway Station			Incomplete			19	19									19
	Coimbatore	Mettapollium			Incomplete			217	217									217
	Jubbulpore Government Telegraph Office.	Railway Station			Incomplete			1	1									1
	M'Leod Station	Kurrachee Office			Incomplete			72	72									72
	Ordnance Department Lines, Madras.				Incomplete			1	1									1
	Departmental Offices and Subdivisions.							278	278									278
	Railway Charges to be written back.							1	1									1
	Mettale Office in Ceylon written off.							—47	—47									—47
			Carried forward	17,231·52		1,996,814		44,659	2,041,473	244,453		18,553	263,006	2,304,479				

No. 80.—Statement showing Cost of Main and other Lines of Telegraph defrayed from the Revenues of *India*, to Close of 1876-77—*continued*.

Number of Lines.	From	To	Sections included as Alternative Lines between the Two Places, or excluded because shown as Parts of other Lines.	Number of Miles.	Complete or Incomplete on 31st March 1877.	Total Cost of Lines to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Lines to End of 1876-77.	Total Cost of Buildings to End of 1875-76.	Add or Deduct Corrections.	Capital Outlay of 1876-77.	Total Cost of Buildings to End of 1876-77.	Total of Lines and Buildings to End of 1876-77.
						LINES.				BUILDINGS.				
						£.	£.	£.	£.	£.	£.	£.	£.	£.
			Brought forward	17,231·52		1,996,814		44,659	2,041,473	244,453		18,553	263,006	2,304,479
	Workshop and Press Capital:		LOCAL LINES—*continued.*											
	Materials					11,814		—2,399	9,415					9,415
	Machinery and Plant					7,373		1,697	9,070					9,070
	Buildings									10,625		328	10,953	10,953
	Storehouses at Calcutta, Madras, and Bombay.					4		26	30	44,534			44,534	44,564
	Quarters for Officers									1,043			1,043	1,043
	First equipment of Lines					134			134					134
	First equipment of Offices					12,137			12,137					12,137
	Stores:													
	Stock, including Stores from Lines, London Stores not yet received, &c.					180,038	6	59,563	239,607					239,607
	Manufacture — Works not out-turned, and Workshop Suspense and Renewals.					4,242		12,654	16,896					16,896
			TOTAL CAPITAL EXISTING	17,231·52		2,212,556	6	116,200	2,328,762	300,655		18,881	319,536	2,648,298
	Add—Sale Proceeds of Unserviceable Stores deducted from above					3,648			3,648					3,648
	Add—Lines, Buildings, and Stores abandoned					551,912		—2,281	549,631	3,353			3,353	552,984
	Add—Balances of Suspense Heads, "Advances," "Sales," "Purchases," and "Contracts."					7,272		2,661	9,933					9,933
			GRAND TOTAL, INDIA	17,231·52		2,775,388	6	* 116,580	2,891,974	304,008		18,881	322,889	3,214,863
			CEYLON.											
11	Ceylon Coast (Talla Manaar).	Galle		321·14	Complete	13,779		251	14,030					14,030
55	Manaar	Jaffna		67·09	Complete	4,223			4,223					4,223
56	Dambulla	Trincomalee		69·5	Complete	2,449		6	2,455					2,455
57	Kandy	Badulla and Batticaloa		150·42	Complete	7,576		466	8,042					8,042
107	Colombo	Railway Station	Wire (one mile) carried on supports of Section Peradineya Junction to Colombo.			50			50					50
	First equipment of Offices					22			22					22
	First equipment of Lines					2,594			2,594					2,594
	Constructing Line for opening Mettale Office.							15	15					15
	Departmental Lines and Offices							48	48					48
			TOTAL CAPITAL EXISTING	608·15		30,693		786	31,479					31,479
	Add—Sale Proceeds of Unserviceable Stores					20			20					20
			GRAND TOTAL	608·15		30,713		786	31,499					31,499
	Deduct—Cost of Ceylon Telegraphs not paid from Indian Revenues													24,355
													NET TOTAL	£. 7,144

* The Total Capital outlay of year in this Account is £. 116,580
In Account No. 17 112,662

Difference £. 3,918

Due to the value of stores charged against the grant of other departments included in this Account, but not in Account No. 17.

No. 81.—ACCOUNT showing the Amount of DEBT *incurred and transferred for* PRODUCTIVE PUBLIC WORKS *and the Amount applied to the* CONSTRUCTION *of those* WORKS *before and during the Year ended 31st March 1877, and the* BALANCE.

	£.	£.		£.
Balance unapplied, 1st April 1876 - - - - - - - -	—		Applied to the Construction of Works prior to 1876-77 - - - -	20,493,687
Debt incurred during 1876-77:—	£.		Applied to the Construction of Works during 1876-77 - - - -	3,809,284
In India - - - - - - - - -	415,566			
Debt transferred for Productive Public Works in the Account for the year 1876-77 - - - - -	23,887,405			
		24,302,971	Balance unapplied, 31st March 1877 - - - - - - -	—
	£.	24,302,971	£.	24,302,971

No. 82.—ACCOUNT showing AMOUNT of BILLS Drawn by the SECRETARY of STATE for INDIA on the TREASURIES in CALCUTTA, MADRAS, and BOMBAY, AMOUNT of BILLS Discharged in INDIA, and AMOUNT of BILLS Outstanding, during the Year ended 31st March 1877.

	Amount of Bills Outstanding on 1st April 1876.		Amount of Bills Drawn on India.		Amount of Bills Discharged in India.		Amount of Bills Outstanding on 31st March 1877.	
	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*	£.	*Rs.*
IN CALCUTTA - - - - - - -	10,542	1,20,000	7,673,790	8,94,96,622	7,472,657	8,71,91,683	211,675	24,24,939
IN MADRAS - - - - - - -	- -	- - -	414,311	48,52,556	412,506	48,32,556	1,805	20,000
IN BOMBAY - - - - - - -	- -	- - -	4,607,698	5,42,25,944	4,494,814	5,29,12,944	112,884	13,13,000
TOTAL - - -	10,542	1,20,000	12,695,799	14,85,75,122	12,379,977	* 14,49,37,183	326,364	37,57,939

	Rs.
* Amount of Bills actually paid - - - - - - - - - - -	14,49,37,183
Amount of Bills payable, if drawn at 2*s.* the Rupee - - - - - -	12,37,99,770
Difference shown as Loss by Exchange (*See* Account, No. 28, page 70) -	2,11,37,413

	s. d.
The average rate of Exchange on Bills paid during the year was - - - -	1-8·491

Calcutta,
18 March 1878.

India Office,
13 May 1878.

W. Waterfield,
Officiating Comptroller General.

Thos. W. Keith,
Accountant.

PART II.

ESTIMATE

OF

REVENUE AND EXPENDITURE,

1877-78.

No. 1.—ABSTRACT ACCOUNT showing the ESTIMATED REVENUE and

REVENUE.	1876-77.	ESTIMATE, 1877-78.
	£.	£.
Land Revenue	19,857,152	20,103,000
Tributes and Contributions	694,934	695,000
Forest	598,687	629,534
Excise on Spirits and Drugs	2,523,045	2,502,000
Assessed Taxes	310	90,000
Provincial Rates	-	213,000
Customs	2,483,345	2,630,000
Salt	6,804,658	6,566,000
Opium	9,122,460	9,198,000
Stamps	2,838,628	2,985,000
Mint	258,854	449,037
Post Office	794,328	841,000
Telegraph	341,227	337,949
Law and Justice	789,828	815,000
Police	64,277	76,000
Marine	233,179	236,000
Education	105,516	110,000
Interest	536,281	536,617
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	607,242	622,125
Gain by Exchange on Transactions with London	505,129	520,000
Miscellaneous	411,025	360,495
TOTAL £.	49,070,105	50,515,757
Army	925,473	914,665
Public Works Ordinary	198,371	205,285
Provincial Contributions	45,894	8,000
Adjusting Receipts from Provincial Governments (Provincial Deficits)	159,568	43,000
TOTAL £.	50,399,411	51,686,707
Revenue from Productive Public Works:		
Irrigation	523,100	599,765
State Railways	371,691	537,000
Guaranteed Railways	4,704,510	5,812,000
Guaranteed Irrigation Works	—2,927	—
REVENUE FROM PRODUCTIVE PUBLIC WORKS £.	5,596,374	6,948,765
GRAND TOTAL, REVENUE £.	55,995,785	58,635,472

EXPENDITURE, for 1877–78, compared with the RESULTS of 1876–77.

EXPENDITURE.	1876–77.	Estimate, 1877–78.
	£.	£.
Refunds and Drawbacks	291,106	288,000
Payments in Realisation of Revenue:		
Land Revenue	2,504,611	2,538,242
Forest	436,181	450,438
Excise on Spirits and Drugs	90,693	99,706
Assessed Taxes	-	6,000
Customs	194,230	200,000
Salt	488,480	531,310
Opium	2,841,647	2,718,949
Stamps	96,266	102,460
Mint	130,601	132,544
Post Office	859,783	899,586
Telegraph	473,127	478,456
Allowances and Assignments under Treaties and Engagements	1,672,543	1,662,967
TOTAL of the Direct Claims and Demands upon the Revenues, including Charges of Collection and Cost of Salt and Opium £.	10,079,268	10,108,658
Interest on Permanent and Floating Debt	4,512,722	4,678,582
Interest on Service Funds and other Obligations	394,514	357,916
Administration	1,474,095	1,465,646
Minor Departments	320,138	323,418
Law and Justice	3,275,821	3,299,630
Police	2,158,032	2,124,000
Marine	699,584	542,013
Education	730,013	724,491
Ecclesiastical	163,866	158,428
Medical	596,887	605,000
Stationery and Printing	443,776	428,786
Political Agencies	505,228	462,684
Civil Furlough and Absentee Allowances	235,990	237,152
Superannuation, Retired and Compassionate Allowances	1,798,569	1,857,305
Loss by Exchange on Transactions with London	2,181,611	1,616,000
Miscellaneous	249,622	205,179
Famine Relief	2,145,431	5,231,309
Army	15,792,112	16,432,714
Public Works Ordinary	3,519,668	3,334,642
Adjusting Payments to Provincial Governments (Provincial Surpluses)	153,726	230,000
TOTAL EXPENDITURE, ORDINARY £.	51,430,673	54,423,553
Expenditure on Productive Public Works (Working Expenses and Interest):		
Interest on Debt for Productive Public Works	895,933	1,069,700
Irrigation	537,231	548,126
State Railways	283,070	406,000
Guaranteed Railways	4,981,673	5,521,491
Guaranteed Irrigation Works	49,983	49,983
EXPENDITURE on Productive Public Works (Working Expenses and Interest)	6,747,890	7,595,300
GRAND TOTAL £.	58,178,563	62,018,853
PRODUCTIVE PUBLIC WORKS CAPITAL EXPENDITURE £.	3,809,284	4,903,285

GUARANTEED RAILWAY AND OTHER COMPANIES.	1876–77.	Estimate, 1877–78.
Receipts:	£.	£.
Net Traffic Receipts	4,701,583	5,812,000
Charges:		
Guaranteed Interest	4,708,664	4,704,474
Surplus Profits paid to Railway Companies	271,359	799,000
Supervision, and Cost of Land	51,633	68,000
	5,031,656	5,571,474
Excess Charge	330,073	—
Excess of Traffic Receipts	-	240,526

ESTIMATE, 1877–78.	£.
Income	58,635,472
Expenditure	62,018,853
Excess of Expenditure over Income	3,383,381

No. 2.—ACCOUNT showing the ESTIMATED REVENUE (Imperial and Provincial) in each

REVENUE.	INDIA (General and Political).		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	
	£.	£.	£.	£.	£.	£.	£.	£.	
Land Revenue	74,357	85,100	604,419	607,600	835,376	800,000	329,637	349,000	1
Tributes and Contributions	209,605	223,100	13,700	13,600	- -	- -	- -	- -	2
Forest	7,932	9,600	66,133	70,000	155,141	156,100	8,157	12,500	3
Excise on Spirits and Drugs	18,911	18,500	144,958	149,300	171,661	180,000	144,637	155,000	4
Assessed Taxes	123	- -	1	- -	2	- -	- -	- -	5
Provincial Rates	- -	- -	- -	- -	- -	- -	- -	- -	6
Customs	- -	125,000	15,925	- -	419,192	430,000	- -	- -	7
Salt	98,353	1,569,500	12,443	- -	14,603	12,000	- -	- -	8
Opium	- -	- -	- -	- -	- -	- -	- -	- -	9
Stamps	26,260	25,600	97,614	107,000	62,992	69,000	49,682	56,000	10
Mint	116,205	193,800	- -	- -	- -	- -	- -	- -	11
Post Office	98,055	98,500	19,075	21,000	16,043	16,700	11,797	13,200	12
Telegraph	326,461	331,800	- -	- -	- -	- -	- -	- -	13
Law and Justice	31,298	31,300	51,713	55,000	49,679	46,300	13,822	14,000	14
Police	292	- -	5,575	4,200	17,279	17,700	663	700	15
Marine	9	- -	- -	- -	9,569	10,300	- -	- -	16
Education	1,056	1,300	6,512	7,600	3,283	3,800	2,293	2,300	17
Interest	258,055	266,600	3,539	3,200	1,286	1,000	719	700	18
Receipts in aid of Superannuation, Retired, and Compassionate Allowances	113,389	102,200	198	100	412	500	79	200	19
Gain by Exchange on Transactions with London	465,081	482,800	44	- -	371	300	5	- -	20
Miscellaneous	103,675	47,500	4,540	2,100	7,743	19,300	6,413	3,500	21
TOTAL £.	1,949,117	3,612,200	1,046,389	1,040,700	1,764,632	1,763,000	567,904	607,100	22
Army	502,125	509,600	- -	- -	- -	- -	- -	- -	23
Public Works Ordinary	24,084	25,870	8,930	20,800	6,238	5,280	501	400	24
Provincial Contributions	- -	- -	45,134	- -	760	- -	- -	- -	25
Adjusting Receipts from Provincial Governments (Provincial Deficits)	- -	- -	- -	3,400	- -	- -	- -	2,600	26
TOTAL £.	2,475,326	4,147,670	1,100,453	1,064,900	1,771,630	1,768,280	568,405	610,100	27
Revenue from Productive Public Works:									
Irrigation	21	500	- -	- -	113	100	- -	- -	28
State Railways	278,621	329,800	3,685	10,400	- -	60,000	- -	- -	29
Guaranteed Railways	4,704,510	5,812,000	- -	- -	- -	- -	- -	- -	30
Guaranteed Irrigation Works	- -	- -	- -	- -	- -	- -	- -	- -	31
Revenue from Productive Public Works	4,983,152	6,142,300	3,685	10,400	113	60,100	- -	- -	32
GRAND TOTAL REVENUE £.	7,458,478	10,289,970	1,104,138	1,075,300	1,771,743	1,828,380	568,405	610,100	33

of the PROVINCES of *British India* for 1877-78, compared with the RESULTS of 1876-77.

	BENGAL.		NORTH-WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	3,663,559	3,699,200	5,702,751	5,360,000	2,005,814	1,987,700	3,296,575	3,520,000	3,344,664	3,694,400	- -	- -	19,857,152	20,103
2	- -	- -	- -	- -	28,074	28,200	344,643	344,600	98,912	85,500	- -	- -	694,934	695
3	22,240	34,000	115,067	104,000	59,875	63,000	41,476	37,600	122,666	129,300	- -	13,434	598,687	629
4	624,781	686,000	327,048	313,000	103,868	106,000	558,369	480,000	428,812	414,200	- -	- -	2,523,045	2,502
5	6	- -	20	90,000	- -	- -	115	- -	43	- -	- -	- -	310	90
6	- -	165,000	- -	28,000	- -	- -	- -	- -	- -	- -	- -	- -	- -	213
7	1,034,059	1,180,000	72,134	- -	84,527	- -	246,736	205,000	610,772	690,000	- -	- -	2,483,345	2,630
8	2,596,956	2,680,000	529,737	- -	830,172	- -	1,291,953	1,184,500	930,441	1,120,000	- -	- -	6,304,658	6,566
9	6,174,170	6,438,000	- -	- -	- -	- -	- -	- -	2,948,290	2,760,000	- -	- -	9,122,460	9,198
10	954,788	1,075,000	462,304	474,000	245,586	275,000	499,336	483,400	440,066	420,000	- -	- -	2,838,628	2,985
11	- -	- -	- -	- -	- -	- -	1,056	200	141,567	255,000	26	37	258,854	449
12	168,686	182,500	110,025	116,100	132,446	134,500	105,089	111,100	133,112	147,400	- -	- -	794,328	841
13	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	14,766	6,149	341,227	337
14	201,753	215,000	145,934	153,000	101,146	99,200	114,339	117,200	80,144	84,000	- -	- -	789,828	815
15	6,580	7,300	14,105	16,900	547	1,000	5,727	7,600	13,569	20,600	- -	- -	64,277	76
16	151,246	167,400	- -	- -	- -	- -	2,726	1,700	69,616	56,600	13	- -	233,179	236
17	47,523	52,500	9,428	10,000	8,700	8,100	6,302	4,200	20,419	20,200	- -	- -	105,516	110
18	81,612	81,500	15,977	17,100	1,899	2,100	30,025	26,600	116,878	114,200	26,291	23,617	536,281	536
19	4,148	5,600	1,900	1,600	2,698	2,700	255,137	255,200	134,630	152,100	94,651	101,925	607,242	622
20	3,567	3,500	3,615	1,600	508	600	14,079	12,000	17,859	19,200	- -	- -	505,129	520
21	130,908	117,200	19,712	24,300	12,618	12,000	34,007	33,700	49,117	32,000	42,292	68,895	411,025	360
22	15,866,582	16,809,700	7,529,757	6,709,600	3,618,478	2,720,100	6,847,690	6,824,600	9,701,517	10,214,700	178,039	214,057	49,070,105	50,515
23	- -	- -	- -	- -	- -	- -	179,670	170,000	201,145	175,100	42,533	59,965	925,473	914
24	39,298	10,700	54,469	21,850	8,587	9,000	15,531	15,500	23,539	78,800	17,194	17,085	198,371	205
25	- -	- -	- -	- -	- -	- -	8,000	- -	- -	- -	- -	- -	45,894	8
26	21,272	- -	- -	25,000	- -	12,000	- -	- -	138,296	- -	- -	- -	159,568	43
27	15,927,152	16,820,400	7,584,226	6,756,450	3,627,065	2,749,100	7,042,891	7,010,100	10,064,497	10,468,600	237,766	291,107	50,399,411	51,686
28	40,009	51,500	298,576	350,000	160,380	164,800	11,173	9,700	12,477	22,400	351	765	523,100	599
29	39,231	62,300	- -	- -	50,154	74,500	- -	- -	- -	- -	- -	- -	371,691	537
30	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	4,704,510	5,812
31	-	- -	- -	- -	- -	- -	—2,927	- -	- -	- -	- -	- -	—2,927	—
32	79,240	113,800	298,576	350,000	210,534	239,300	8,246	9,700	12,477	22,400	351	765	5,596,374	6,948
33	16,006,392	16,934,200	7,882,802	7,106,450	3,837,599	2,988,400	7,051,137	7,019,800	10,076,974	10,491,000	238,117	291,872	55,995,785	58,635

No. 3.—ACCOUNT showing the ESTIMATED EXPENDITURE (Imperial and Provincial) in each

EXPENDITURE.	INDIA (General and Political).		CENTRAL PROVINCES.		BRITISH BURMAH.		ASSAM.		
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	
	£.	£.	£.	£.	£.	£.	£.	£.	
funds and Drawbacks	13,910	19,700	5,644	6,100	22,871	15,000	3,879	4,900	1
yments in Realisation of Revenue:									
Land Revenue	97,090	97,600	66,905	66,000	109,253	108,000	81,623	84,500	2
Forest	11,636	12,000	28,974	34,500	100,632	101,100	9,036	10,500	3
Excise on Spirits and Drugs	417	300	6,401	6,400	841	900	1,203	1,200	4
Assessed Taxes	-	-	-	-	-	-	-	-	5
Customs	-	-	-	-	22,031	23,000	-	-	6
Salt	250,602	306,100	-	-	442	500	-	-	7
Opium	-	-	-	-	-	-	-	-	8
Stamps	630	700	1,337	1,400	1,131	1,300	946	1,200	9
Mint	52,074	60,000	-	-	-	-	-	-	10
Post Office	35,842	34,600	18,486	17,600	10,479	10,500	13,590	14,900	11
Telegraph	371,446	393,700	-	-	-	-	-	-	12
Allowances and Assignments under Treaties and Engagements	156,724	163,500	59,810	55,300	-	-	4,697	4,500	13
TOTAL of the Direct Claims and Demands upon the Revenue, including Charges of Collection and Cost of Salt and Opium	990,371	1,088,200	187,557	187,300	267,680	260,300	114,974	121,700	14
Interest on Permanent and Floating Debt	2,195,759	2,186,300	-	-	-	-	-	-	15
Interest on Service Funds and other Obligations	245,618	203,700	1,103	700	408	400	319	400	16
Administration	433,069	437,000	40,641	42,300	37,261	35,700	17,972	18,700	17
Minor Departments	176,977	182,200	3,719	6,000	3,056	5,000	2,524	2,400	18
Law and Justice	155,357	152,100	118,693	113,600	120,547	126,400	62,115	61,400	19
Police	8,844	9,600	117,753	116,400	147,203	147,900	59,160	62,800	20
Marine	18,419	15,100	15	-	25,413	24,700	-	-	21
Education	8,530	9,600	39,779	40,000	23,234	23,200	16,811	16,800	22
Ecclesiastical	7,969	15,400	3,289	3,900	4,025	3,900	1,752	1,900	23
Medical	13,095	13,700	31,819	27,700	20,444	22,000	9,539	9,800	24
Stationery and Printing	59,900	57,300	4,375	4,700	13,711	8,700	1,882	2,400	25
Political Agencies	245,520	215,700	4,393	500	26,310	15,400	3,003	2,400	26
Civil, Furlough, and Absentee Allowances	-	-	-	-	-	-	-	-	27
Superannuation, Retired, and Compassionate Allowances	119,680	97,800	14,488	17,000	8,448	8,700	3,789	4,900	28
Loss by Exchange on Transactions with London	1,264,233	1,154,200	4	-	25	800	-	-	29
Miscellaneous	36,431	16,800	4,110	4,000	4,259	3,900	6,478	6,200	30
Famine Relief	-	6,100	-	-	-	-	-	-	31
Army	6,596,684	6,743,700	-	-	-	-	-	-	32
Public Works, Ordinary	989,319	1,050,540	149,795	167,800	184,589	168,500	71,189	83,000	33
Adjusting Payments to Provincial Governments (Provincial Surpluses)	-	-	44,231	-	5,626	4,800	9,003	-	34
TOTAL EXPENDITURE, ORDINARY £.	13,565,775	13,655,040	765,764	731,900	892,239	860,300	380,510	394,800	35
Expenditure on Productive Public Works (Working Expenses and Interest):									
Interest on Debt incurred for Productive Public Works	895,933	1,069,700	-	-	-	-	-	-	36
Irrigation	7,176	7,500	-	-	4,269	6,000	-	-	37
State Railways	198,129	221,800	3,658	6,600	-	60,000	-	-	38
Guaranteed Railways	293,272	818,000	146	-	-	-	-	-	39
Guaranteed Irrigation Works	-	-	-	-	-	-	-	-	40
Expenditure on Productive Public Works (Working Expenses and Interest)	1,394,510	2,117,000	3,804	6,600	4,269	66,000	-	-	41
GRAND TOTAL £.	14,960,285	15,772,040	769,568	738,500	896,508	926,300	380,510	394,800	42

of the PROVINCES of *British India* for 1877-78, compared with the RESULTS of 1876-77.

	BENGAL.		NORTH WESTERN PROVINCES and OUDH.		PUNJAB.		MADRAS.		BOMBAY.		ENGLAND.		TOTAL.	
	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-78.	1876-77.	1877-7
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1	93,429	105,000	29,205	22,700	10,349	13,100	37,606	29,200	74,213	72,300	- -	- -	291,106	288,0
2	292,062	298,200	507,548	482,100	247,051	248,100	444,323	468,100	656,264	681,800	2,492	3,842	2,504,611	2,538,2
3	21,450	27,000	84,880	78,200	52,486	55,200	41,535	36,500	83,554	88,100	1,998	7,338	436,181	450,4
4	31,266	31,000	14,764	14,500	5,772	5,800	22,482	26,900	7,483	8,000	64	4,706	90,693	99,7
5	- -	1,000	- -	5,000	- -	- -	- -	- -	- -	- -	- -	- -	- -	6,0
6	68,711	71,000	- -	- -	- -	- -	21,305	22,000	82,172	84,000	11	- -	194,230	200,0
7	17,533	16,000	- -	- -	- -	- -	159,810	145,000	57,042	62,900	3,051	810	488,480	531,3
8	2,839,829	2,715,000	- -	- -	- -	- -	- -	- -	1,815	2,200	3	1,749	2,841,647	2,718,9
9	23,430	24,300	7,276	7,500	6,520	7,400	14,003	14,600	15,863	15,600	25,130	28,460	96,266	102,4
10	- -	- -	- -	- -	- -	- -	4,068	1,700	34,730	44,600	39,729	26,244	130,601	132,5
11	232,289	234,800	109,693	106,000	136,700	139,800	88,218	96,800	138,880	148,000	75,606	96,586	859,783	899,5
12	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	101,681	84,756	473,127	478,4
13	246,365	242,200	119,929	122,100	79,299	80,000	240,976	229,200	743,676	745,100	21,067	21,067	1,672,543	1,662,9
14	3,866,364	3,765,500	873,295	838,100	538,177	549,400	1,074,326	1,070,000	1,895,692	1,952,600	270,832	275,558	10,079,268	10,108,6
15	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	2,316,963	2,492,282	4,512,722	4,678,5
16	14,051	14,000	3,026	3,200	1,126	1,200	52,270	53,900	75,991	79,700	602	716	394,514	357,9
17	158,566	154,900	156,217	146,500	114,546	114,000	130,609	127,700	161,202	173,100	224,012	215,746	1,474,095	1,465,6
18	36,582	27,200	8,554	17,400	7,852	12,000	27,126	24,700	16,135	16,000	37,613	30,518	320,138	323,4
19	878,342	870,000	531,553	552,500	317,213	318,800	549,619	528,600	540,808	575,800	1,574	430	3,275,821	3,299,6
20	399,820	410,000	369,820	372,000	257,323	257,600	400,175	316,700	397,934	431,000	- -	- -	2,158,032	2,124,0
21	290,405	208,900	- -	- -	935	1,000	6,935	8,000	176,866	131,900	180,596	152,413	699,584	542,0
22	244,796	243,300	120,749	106,800	64,820	66,500	88,947	92,700	121,737	125,200	610	391	730,013	724,4
23	23,437	22,900	24,634	23,000	20,924	21,600	45,504	35,300	29,592	29,100	2,740	1,428	163,866	158,4
24	171,122	168,000	88,506	86,000	57,440	54,500	87,646	102,300	117,276	121,000	- -	- -	596,887	605,0
25	46,244	46,800	36,378	29,500	18,431	14,100	40,281	45,600	28,950	30,500	193,624	189,186	443,776	428,7
26	10,894	4,300	11,997	3,000	68,145	51,000	30,693	13,100	89,589	77,900	14,684	79,384	505,228	462,6
27	560	900	- -	- -	90	100	- -	- -	128	- -	235,212	236,152	235,990	237,1
28	63,680	73,600	70,825	75,800	32,621	39,100	144,258	144,000	120,217	141,100	1,220,563	1,255,305	1,798,569	1,857,3
29	127	- -	9	- -	25	- -	70,776	15,000	846,412	446,000	- -	- -	2,181,611	1,616,0
30	44,143	35,100	18,569	16,800	9,364	13,200	35,765	34,500	45,629	27,500	44,874	47,179	249,622	205,7
31	84,684	- -	- -	- -	- -	- -	- -	1,823,324	4,468,000	236,919	749,400	504	7,809	2,145,431
32	- -	- -	- -	- -	- -	- -	- -	2,845,793	2,921,600	2,404,714	2,484,400	3,944,921	4,283,014	15,792,112
33	388,993	363,200	290,043	344,500	236,771	196,960	405,723	476,300	712,326	387,200	90,920	96,642	3,519,668	3,334,0
34	- -	122,300	58,629	- -	12,851	- -	23,386	42,900	- -	60,000	- -	- -	153,726	230,0
35	6,722,810	6,530,900	2,662,804	2,615,100	1,758,654	1,711,060	7,883,156	10,520,900	8,018,117	8,039,400	8,780,844	9,364,153	51,430,673	54,423,7
36	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	895,933	1,069,1
37	59,796	57,500	147,416	145,600	132,060	135,700	78,523	70,800	107,823	124,900	168	126	537,231	548,1
38	35,325	50,600	- -	- -	45,958	67,000	- -	- -	- -	- -	- -	- -	283,070	406,6
39	1,430	18,500	6,158	10,000	9,186	8,600	14,108	14,500	20,605	16,400	4,636,768	4,635,491	4,981,673	5,521,1
40	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	49,983	49,983	49,983	49,9
41	96,551	126,600	153,574	155,600	187,204	211,300	92,631	85,300	128,428	141,300	4,686,919	4,685,600	6,747,890	7,595,2
42	6,819,361	6,657,500	2,816,378	2,770,700	1,945,858	1,922,360	7,975,787	10,606,200	8,146,545	8,180,700	13,467,763	14,049,753	58,178,563	62,018,9

No. 4.—ACCOUNT showing the LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ended 31st March 1877.

LOCAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	21,843	120,336	50,225	89,198	20,561	182,379	279,455	40,792	354,670	279,934	1,439,393
Taxes, Rates, and Cesses:											
On Lands - - - - - -	5,300	77,857	42,362	26,210	22,919	232,114	654,968	198,158	457,150	184,310	1,901,348
On Houses - - - - - -	328	181	1,213	5,540	- -	11,954	38,679	2,635	5	- -	60,535
Assessed Taxes - - - - -	3,549	- -	14,225	154	- -	961	- -	- -	- -	- -	18,889
Miscellaneous Taxes:											
Octroi - - - - - -	87	865	- -	- -	- -	- -	4	4,934	- -	- -	5,890
Licenses - - - - - -	30,045	143	- -	2,817	- -	773	737	2,675	- -	1,428	38,618
Miscellaneous - - - - -	2,368	33	- -	- -	- -	- -	469	- -	42	3,794	6,706
	41,677	79,079	57,800	34,721	22,919	245,802	694,857	208,402	457,197	189,532	2,031,986
Departmental Receipts:											
Gaols - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	4,382	965	5,347
Registration - - - - - -	75	- -	- -	- -	- -	- -	- -	- -	- -	- -	75
Revenue Record-room Receipts - -	- -	1,190	- -	- -	- -	- -	11,110	- -	- -	- -	12,300
Police - - - - - - -	1,399	5,159	621	- -	1,177	11,358	7,288	1,717	2,348	30	31,097
Education - - - - - -	1,117	12,606	- -	- -	483	3,298	1,850	2,500	30,219	21,682	73,755
Medical - - - - - - -	149	1,743	- -	522	- -	358	10,161	- -	1,585	628	15,146
Marine - - - - - - - -	- -	- -	- -	52,108	- -	8,836	- -	- -	30,847	30,822	122,613
	2,740	20,698	621	52,630	1,660	23,850	30,409	4,217	69,381	54,127	260,333
Miscellaneous Receipts:											
Tolls - - - - - - - -	3,067	12,802	6,233	3,356	4,445	50,273	65,069	51,733	36,956	28,165	262,099
Interest - - - - - - -	44	2,476	- -	106	- -	3,883	38	2,026	- -	1,657	10,230
Rents - - - - - - - -	3,218	6,266	3,728	25,433	195	2,019	7,155	13,734	29,872	1,279	92,899
Sale of Lands, Houses, &c. - - -	77	450	- -	235	- -	- -	579	10,471	8,243	- -	20,055
Cattle Trespass Fines - - - -	774	3,743	11,193	1,753	2,614	27,350	6,941	10,710	21,994	16,489	103,561
Miscellaneous Fees and Fines - - -	5,036	1,280	155	5,646	34	24,159	3,919	708	8,481	34,610	84,028
Contributions - - - - - -	2,060	1,612	2,884	2,597	101	11,154	10,177	2,088	4,014	15,311	51,998
Sundry Receipts - - - - -	2,324	13,881	8,944	27,134	650	57,871	15,967	14,305	52,365	14,163	207,604
	16,600	42,510	33,137	66,260	8,039	176,709	109,845	105,775	161,925	111,674	832,474
Contributions - - - - - - - -	280	- -	4,772	600	500	16,938	59	28	72,726	46,583	142,486
Public Works - - - - - - -	281	- -	- -	- -	1,876	84,884	11,261	87	8,812	55,796	162,997
TOTAL REVENUE AND RECEIPTS - - £.	61,578	142,287	96,330	154,211	34,994	548,183	846,431	318,509	770,041	457,712	3,430,276
Debt Accounts - - - - - - -	3,508	- -	50,210	9,051	576	- -	25,965	- -	23,602	3,854	116,766
	65,086	142,287	146,540	163,262	35,570	548,183	872,396	318,509	793,643	461,566	3,547,042
GRAND TOTAL - - - £.	86,929	262,623	196,765	252,460	56,131	730,562	1,151,851	359,301	1,148,313	741,500	4,986,435

No. 4.—ACCOUNT showing the Local Revenue and Receipts and Expenditure, for the Year ended 31st March 1877—*continued*.

LOCAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	4	1,337	681	30	98	29,148	6,563	620	2,616	12,474	53,571
Collection of Taxes and Cesses	270	62	5	1,523	98	- -	2,902	12,327	- -	6,453	23,640
Gaols	1,049	- -	- -	- -	- -	- -	- -	- -	159	- -	1,208
Registration	67	- -	- -	- -	- -	- -	- -	- -	- -	- -	67
Revenue Record-room Charges	- -	941	- -	- -	- -	- -	4,038	- -	- -	- -	4,979
Police	12,414	10,650	800	17,189	1,349	9,198	241,775	6,433	2,063	2,334	304,205
Education	1,886	29,628	13,536	9,435	3,203	3,639	39,700	38,639	61,866	114,065	315,597
Medical	5,662	6,023	4,009	1,860	- -	7,163	9,927	13,236	30,208	12,759	90,847
Marine	- -	- -	- -	27,288	- -	7,149	- -	- -	6,017	31,503	71,957
Minor Establishments:											
General management	*3,055*	*2,243*	*2,172*	*6,160*	*708*	*29,051*	*14,905*	*12,272*	*9,125*	*11,196*	*90,887*
Botanical and other public gardens	*1,063*	*1,950*	- -	- -	- -	- -	*3,028*	- -	- -	*142*	*6,183*
Collection of tolls, rates, rents, &c.	*452*	*956*	*1,351*	*4,785*	*300*	*1,079*	*275*	*2,479*	*4,360*	*2,537*	*18,574*
Collection of cattle trespass fines	*122*	*838*	*4,007*	*136*	*647*	*10,924*	*2,853*	*2,730*	*3,789*	*4,983*	*31,029*
Cemeteries	*37*	*38*	- -	- -	- -	- -	*229*	- -	- -	*34*	*338*
District post	- -	*3,516*	*3,466*	*974*	*984*	*22,200*	*15,231*	*8,610*	- -	- -	*54,981*
Miscellaneous establishments	*15,264*	*4,570*	*12,176*	*3,098*	*2,306*	*12,740*	*193,483*	*21,191*	*268,605*	*22,323*	*555,756*
	19,993	14,111	23,172	15,153	4,945	75,994	230,004	47,282	285,879	41,215	757,748
Miscellaneous	8,141	9,437	5,595	33,623	396	76,647	25,458	5,325	56,693	65,984	287,299
Contributions	280	- -	48,139	2,970	500	387	- -	524	46,282	- -	99,082
	49,766	72,189	95,937	109,071	10,589	209,325	560,367	124,386	491,783	286,787	2,010,200
Public Works	13,736	56,520	24,115	46,210	24,342	228,552	314,966	180,873	431,343	265,284	1,585,941
TOTAL EXPENDITURE £.	63,502	128,709	120,052	158,281	34,931	437,877	875,333	305,259	923,126	552,071	3,596,141
Debt Accounts	2,080	646	49,830	3,600	733	- -	1,382	- -	11,945	9,005	79,221
	65,582	129,355	169,882	158,881	35,664	437,877	876,715	305,259	935,071	561,076	3,675,362
Closing Balance	21,347	133,268	26,883	93,579	20,467	292,685	275,136	54,042	213,242	180,424	1,311,073
GRAND TOTAL £.	86,929	262,623	196,765	252,460	56,131	730,562	1,151,851	359,301	1,148,313	741,500	4,986,435

* These districts are under the immediate administration of the Government of India.

REGULAR ESTIMATES, 1877-78.

No. 5.—LOCAL REVENUE and RECEIPTS and EXPENDITURE, for the Year ending 31st March 1878.

LOCAL REVENUE AND RECEIPTS.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
OPENING BALANCE - - -	21,347	133,268	26,883	93,579	20,467	292,685	275,136	54,042	213,242	180,424	1,311,073
Taxes, Rates, and Cesses:											
On lands - - - - - - -	3,600	75,500	41,100	26,990	17,000	234,950	656,700	190,000	518,410	220,670	1,984,920
On houses - - - - - - -	200	200	1,200	5,655	- -	14,150	37,300	2,600	- -	- -	61,305
Assessed taxes - - - - - -	3,400	- -	- -	150	- -	960	- -	- -	- -	- -	4,510
Miscellaneous taxes:											
Octroi - - - - - - -	- -	700	- -	- -	- -	- -	- -	5,000	- -	- -	5,700
Licenses - - - - - - -	28,520	100	- -	3,170	- -	770	89,800	2,710	- -	1,870	126,940
Miscellaneous - - - - - -	1,600	100	- -	- -	- -	- -	400	- -	- -	500	2,600
	37,320	76,600	42,300	35,965	17,000	250,830	784,200	200,310	518,410	223,040	2,185,975
Departmental Receipts:											
Gaols - - - - - - - -	- -	- -	- -	- -	- -	- -	- -	- -	4,000	500	4,500
Registration - - - - - - -	100	- -	- -	- -	- -	- -	- -	- -	- -	- -	100
Revenue Record-room receipts - - -	- -	1,250	- -	- -	- -	- -	11,800	- -	- -	- -	13,050
Police - - - - - - - -	1,400	2,000	660	- -	1,300	11,500	3,900	1,800	2,260	50	24,670
Education - - - - - - -	820	8,500	- -	- -	500	11,300	1,700	2,500	18,230	17,500	52,650
Medical - - - - - - - -	100	1,750	- -	670	- -	2,900	10,200	- -	1,260	650	15,030
Marine - - - - - - - -	- -	- -	- -	55,560	- -	400	- -	- -	25,390	25,750	118,200
	2,420	13,500	660	56,230	1,800	26,100	27,600	4,300	51,140	44,450	228,200
Miscellaneous Receipts:											
Tolls - - - - - - - -	700	14,200	7,400	3,750	4,500	73,520	67,000	50,000	48,630	32,880	302,580
Interest - - - - - - -	70	3,000	- -	- -	- -	2,410	50	2,100	32,720	1,690	42,040
Rents - - - - - - - -	2,630	5,200	4,800	13,840	100	2,010	6,600	14,505	13,050	4,360	67,095
Sale of lands, houses, &c. - - - -	100	500	- -	270	- -	- -	200	900	9,420	- -	11,390
Cattle trespass fines - - - - -	240	4,000	13,000	1,980	2,900	27,610	7,700	10,990	21,460	16,540	106,420
Miscellaneous fees and fines - - -	4,590	900	100	6,073	- -	23,120	4,400	640	2,630	34,900	77,353
Contributions - - - - - -	2,700	3,300	2,000	2,325	- -	12,360	8,550	2,000	2,650	16,140	52,025
Sundry receipts - - - - - -	2,100	12,800	8,400	2,100	700	49,890	11,300	14,300	83,370	11,000	195,960
	13,130	43,900	35,700	30,338	8,200	190,920	105,800	95,435	213,930	117,510	854,863
Contributions - - - - - - -	130	200	3,870	- -	3,200	7,500	200	- -	18,640	38,000	71,740
Public Works - - - - - - -	- -	- -	- -	- -	1,800	85,000	11,300	200	160	- -	98,660
TOTAL REVENUE AND RECEIPTS - - £.	53,000	134,200	82,530	122,533	32,000	560,350	929,300	300,245	802,280	423,000	3,439,438
Debt Accounts - - - - - - -	3,200	- -	6,100	16,340	22	67,700	24,200	- -	8,000	- -	125,562
GRAND TOTAL - - - £.	77,547	267,468	115,513	232,452	52,489	920,735	1,228,636	354,287	1,023,522	603,424	4,876,073

No. 5.—Local Revenue and Receipts and Expenditure, for the Year ending 31st March 1878—*continued.*

LOCAL EXPENDITURE.	Ajmere, Coorg, Indore, &c.*	Oudh.	Central Provinces.	British Burmah.	Assam.	Bengal.	North Western Provinces.	Punjab.	Madras.	Bombay.	TOTAL.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Refunds	- -	700	900	- -	200	28,970	7,300	500	- -	2,320	40,890
Collection of taxes and cesses	270	100	- -	1,556	- -	- -	3,900	11,200	- -	6,810	23,836
Gaols	1,200	- -	- -	- -	- -	- -	- -	- -	- -	100	1,300
Registration	50	- -	- -	- -	- -	- -	- -	- -	- -	- -	50
Revenue Record-room Charges	- -	950	- -	- -	- -	- -	4,900	- -	- -	- -	5,850
Police	11,980	9,900	780	17,109	1,300	9,160	237,500	7,700	3,500	2,370	301,299
Education	1,180	26,300	12,800	11,667	4,200	5,410	40,100	36,200	70,110	107,200	315,167
Medical	5,270	6,000	4,600	2,445	- -	5,360	10,750	13,300	32,700	16,670	97,095
Marine	- -	- -	- -	30,151	- -	7,300	- -	- -	8,830	25,100	71,381
Minor Establishments:											
General management	*2,120*	*2,400*	*1,400*	*4,637*	*100*	*30,580*	*14,900*	*9,900*	*10,120*	*10,040*	*86,197*
Botanical and other public gardens	*680*	*2,600*	- -	- -	- -	- -	*2,200*	- -	- -	*150*	*5,630*
Collection of tolls, rates, rents, &c.	*160*	*1,000*	*800*	*3,670*	*200*	*1,100*	*200*	*1,850*	*4,310*	*3,370*	*16,660*
Collection of cattle trespass fines	*20*	*800*	*4,000*	*220*	*730*	*11,000*	*3,200*	*2,700*	*9,950*	*6,920*	*39,540*
Cemeteries	*40*	*50*	- -	- -	- -	- -	*200*	- -	- -	*50*	*340*
District post	- -	*3,300*	*3,900*	*1,566*	*900*	*23,700*	*15,000*	*8,040*	- -	- -	*55,806*
Miscellaneous establishments	*15,110*	*3,500*	*14,500*	*3,597*	*770*	*17,430*	*133,900*	*19,700*	*186,020*	*14,360*	*408,887*
TOTAL £.	18,130	13,650	24,000	13,690	2,700	83,810	169,600	42,190	210,400	34,890	613,060
Miscellaneous	6,930	8,000	4,840	1,290	1,040	14,070	14,200	4,800	33,000	9,991	98,161
Contributions	50	100	4,010	5,030	3,300	4,890	- -	8,110	28,910	- -	54,400
Public works	8,940	49,500	18,000	47,842	26,360	275,250	243,500	126,400	332,070	212,749	1,340,611
TOTAL EXPENDITURE £.	54,000	115,200	69,930	130,780	39,100	434,220	731,750	250,400	719,520	418,200	2,963,100
Debt Accounts	1,400	1,100	5,700	25,100	- -	- -	2,200	- -	1,400	- -	36,900
CLOSING BALANCE	22,147	151,168	39,883	76,572	13,389	486,515	494,686	103,887	302,602	185,224	1,876,073
GRAND TOTAL £.	77,547	267,468	115,513	232,452	52,489	920,735	1,228,636	354,287	1,023,522	603,424	4,876,073

* These districts are under the immediate administration of the Government of India.

Calcutta, Comptroller General's Office, 16 April 1878.

India Office, 13 May 1878.

W. Waterfield,
Officiating Comptroller General.

Thos. W. Keith,
Accountant.

EAST INDIA (FINANCE).

RETURN to an Address of the Honourable The House of Commons, dated 28 January 1878;—*for*,

"COPY of REPORT of the DEBATE in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA on the 27th Day of December 1877."

India Office,
30 January 1878.

GEORGE HAMILTON,
Under Secretary of State.

(*Lord George Hamilton.*)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1878.

BOMBAY BRANCH
OF THE
Royal Asiatic Society.
CLASS

COPY of REPORT of the DEBATE in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA on the 27th day of December 1877.

The Honourable Sir J. STRACHEY said,—

" My Lord,—In the Financial Statement for 1877-78, which I had the honour to present to your Excellency and this Council on the 15th of March last, I dwelt at some length upon the necessity imposed upon the Government of India of bringing the public revenues and expenditure into a condition of proper equilibrium, and I indicated that it would be our duty, at some future time, to propose further measures for accomplishing this object.* The events that have occurred since that time will have prepared every one for the conclusion that the urgency of the case has become greater with each succeeding month of the prolonged crisis through which the country has been passing. The Government fully recognises the fact that the community at large is not less interested in the measures that it has been deemed expedient to adopt than are the Members of the Government on whom devolves the responsibility for framing those measures, and your Excellency has, I may be allowed to say, wisely determined, therefore, to lose no time in introducing before the Council the Bills which are necessary for obtaining the requisite Legislative authority for carrying out its policy. This course will give ample time for that full consideration of our measures, which it might have been difficult to secure if we had waited till a later part of the season.

* *See* Appendix A.

" I reminded the Council, at the time to which I have referred, that, after the famine of 1874 in Northern Bengal, the Government of Lord Northbrook declared that such calamities could no longer be treated as abnormal or exceptional, and that sound financial principles required that the grave obligations entailed by famine upon the Government should be explicitly recognised and provided for among the ordinary charges of the State. Within the previous 10 years, three serious famines had occurred. The drought of 1866 led to famine in Bihár and Orissa. The failure of the rainy season in 1868 and 1869 caused severe distress over a great tract of country in Northern India; and in 1874 came the famine in Bengal. As it could not be doubted that India was liable to the periodical and not unfrequent occurrence of such calamities, Lord Northbrook most justly concluded that to attempt to meet them merely by borrowing without a simultaneous increase of income would be financially ruinous: it was out of the question to think of meeting, with borrowed money, the charges which we should have to incur in future on their account. Whatever means, he said, we may take to obviate or mitigate them, it must, under present circumstances, be looked upon as inevitable that famines will from time to time occur.

" He therefore determined that, to enable the State to meet the serious obligation of preventing and relieving famine, it was necessary to secure, in prosperous times, a substantial surplus of revenue over expenditure in addition to that necessary margin which a prudent administration demands for the ordinary requirements of the State. Due provision would thus be made for meeting occasional expenditure upon famine. He argued that, if this surplus were devoted to the reduction of debt or to preventing the increase of debt for the construction of reproductive public works in years of ordinary prosperity, there would be no objection to the public expenditure exceeding the public revenue in occasional years of adversity, so that we might then, without objection, meet the charges on account of famine, from borrowed funds, to the full extent to which our surplus had permitted the discharge of debt or prevented its increase.

" The Secretary of State agreed with Lord Northbrook's Government that the periodical occurrence of famine ought to enter into the calculation of the Government of India when making provision for its ordinary wants from year

to year, and that such a surplus should be provided in each year as would make a sensible impression on the debt incurred in times of famine. Her Majesty's Government have recently re-affirmed this principle.

"I was authorised, in making my Financial Statement, to declare the entire concurrence of your Excellency's Government in this policy, the wisdom of which had again been painfully enforced upon us by the famine in Southern India, but which no sufficient steps had till then been taken to carry out. A careful examination of the accounts of the seven years ending on the 31st March 1876, a period long enough to illustrate fairly the state of our finances, made it plain not only that we had, when I spoke, made no proper provision for the cost of famines, but that we possessed no true surplus of revenue over expenditure to cover the many contingencies to which a great country is exposed. As I then said, the financial administration of our predecessors had been most careful and economical. They acted in accordance with the facts which their experience appeared to supply, and with that reluctance to add to the public burdens which has always most properly characterised the action of the Indian Government. But our fuller information had made it manifest, beyond the possibility of dispute, that whether by retrenchment of expenditure, or development of the existing sources of revenue, or fresh taxation, or by a combination of these means, a substantial improvement of our financial position was indispensable; and we only postponed the adoption of vigorous measures to this end until returning prosperity should enable the country to undertake fresh burdens with less difficulty, and allow the local governments more leisure to afford us their counsel and co-operation. Subsequent events have only served to show more clearly the urgency of our need. The year 1877 has been a year of gloom and difficulty to multitudes of the people and of deep anxiety to the Government. In consequence of the delay in the coming of the summer rains, the distress in Southern India was prolonged much beyond the period which, it had been hoped, would terminate it. We had estimated the cost of the famine at five and a quarter millions, but this sum had subsequently to be raised to our present estimate of nine and a quarter millions. In addition to the scarcity in the south, a fresh danger arose in the north, from the very insufficient rainfall in that quarter. The autumn crops over a great part of Upper India were almost wholly lost, no such complete failure having occurred in the North Western Provinces since 1837-38. The drought extended into Rájputána and Central India, and there are few provinces in India which did not suffer more or less loss. At one time there were imminent apprehensions that it would be impossible to sow the winter crops of Upper India, and that another famine of great severity was there impending. Happily, the rain in the beginning of October saved India from this peril; abundant falls have already almost obliterated famine in our Southern Provinces, and the timely rainfall of the present month of December has removed our remaining anxiety for Northern India. We may reasonably hope that our long-continued adversity will now be succeeded by a season of national prosperity.

"I must not turn aside now to speak of the lessons for our future guidance, which, I hope, will be derived from the dearly-bought experience of the recent famine. But I hope that, upon a retrospect of the famine campaign of 1876-77 it will be found that former experience was not thrown away; that there has been a better application of national resources, and that better fruits may be expected from the famine expenditure than on former occasions. Doubtless, we are far from having completely learnt the most economical or the most efficient method of dealing with these calamities. However, it is not my present object to discuss these matters. What I have to do is, now that we are in a condition to face the question, to redeem the pledge I before gave, and to propose the measures which seem to the Government necessary in order to place the finances in a proper condition.

"To enable the Council and the country fully to understand the true position of affairs, it is necessary for me to state, with such precision as is possible, the actual cost of recent famines, in order that an estimate may be made of the amount of financial relief which must be obtained before the Treasury can permanently undertake this burden. The task is not so easy as might at first sight appear.

"I am not able to compute with certainty the cost of the famine of 1866 in Orissa,

Orissa, but it has been estimated at 1,700,000 *l.* From various causes, however, the measures of relief then taken fell so far short of what would now be deemed necessary, that we could not base upon them any calculations for the future. Even as regards the Bengal famine of 1874, and the famine in Southern India in 1876 and 1877, it will be obvious, on reflection, that it must be long before the accounts of the receipts and disbursements can be completed, and that to the last, many of the component items must be estimates rather than facts. The main expenditure is, or ought to be, for the wages of labour upon public works; it must be always a matter of estimate how much of this expenditure is infructuous and a dead-weight famine charge, and how much may be fairly reproductive. The extra expenditure in consequence of the famine upon the several services, military and civil, may be more precisely ascertained. On the other side, the revenue lost under many heads of Account, and the net revenue gained upon the railways, although real and important elements in the accounts of a famine, can never be exactly known; the railway gains operate more or less as a set off against the charges, but all the amounts will to the last be open to much doubt. Then we have loans or advances made to other Governments, public bodies, or individuals, which may or may not be repaid; and such large items as the provision of additional rolling stock for railways and the like, which may long be a cause of additional charge.

"Without troubling the Council with further details, I have said enough to show that the actual cost of a famine must, to the end, be the subject of estimate rather than account.

"The Bengal famine of 1874 is, in this way, estimated to have cost 6,750,000 *l.*, and the famine in Southern India, which in March last was expected to cost 5,250,000 *l.*, is now estimated to cost 9,250,000 *l.*, making a charge of 16,000,000 *l.* for famine relief in the five years from 1873 to 1878.

"The serious character of such a fact can hardly be exaggerated; its gravity becomes more apparent when it is understood that, by the end of the current year, the public debt of India will be larger by at least 16,000,000 *l.*, and the annual charge for interest by 640,000 *l.* than they would have been if there had been no famine in these five years. I make no attempt to estimate the vast waste of private capital due to the same causes.

"Happily, there are grounds for believing that this has been a period of exceptional disaster. Famines are, indeed, so far from being uncommon occurrences in India, that scarcely a year passes without distress in some part of the country; but their frequency, severity, and extent, during the last few years have exceeded what past experience would lead us to expect hereafter. Moreover, we trust that we are constantly learning more of the best and most economical way of dealing with these calamities; that every famine wisely administered will leave behind it works which will tend to make similar future difficulties less serious and less costly; that the material improvements we otherwise continue to make will enable the country to bear the effects of drought more and more easily, and we may hope that the cost of famine relief will hence be less in the future than it has been in the past.

"Making all allowances for these considerations, I cannot now venture to estimate the yearly average cost of famines in loss of revenue and actual expenditure at less than 1,500,000 *l.* This amount has necessarily been arrived at in a somewhat arbitrary manner, and it will be seen to correspond approximately with the sum that would be requisite to distribute the charges of the last five years over a period of 10 years. It will remain for the Government in the future to reconsider, from time to time, the practical result of the assumption which we are now constrained to make on what are necessarily imperfect grounds, and to take all requisite steps in the way of correcting any error into which further experience may indicate that we have fallen, either in the one direction or the other.

"What, then, we have now to do is to improve our financial condition as it was at the beginning of the present year, by 1,500,000 *l.* a year on account of famine alone. This, however, is not all.

"Successive Secretaries of State have urged the Government of India to provide a margin on our annual estimates of from half a million to a million sterling, some such moderate surplus on the ordinary account being obviously necessary to enable us to meet those contingencies to which every great Govern-

ment is always liable, and which cannot be foreseen, and to provide the means of carrying out administrative and other improvements. The latest injunction upon this subject was given in a Despatch of October 1877, reviewing the financial arrangements of the present year, which contained also the renewed recognition by Her Majesty's Government of the duty of making definite provision for the cost of famine. Inasmuch, therefore, as at the time when the present famine began, our income did little more than suffice to meet the charges, even if that was secured, I consider that our revenues were on the whole about 2,000,000 *l.* a year short of what was necessary. We required 1,500,000 *l.* for famine, and, at the very least, 500,000 *l.* of ordinary surplus.

"In considering how to discharge its weighty responsibility for securing financial equilibrium in such circumstances, the Government of India first turned its attention to the possibility of effecting reductions in the public expenditure.

"Excluding famine relief and public works treated as extraordinary, the yearly gross cost of the administration of British India is now between 48,000,000 *l.* and 49,000,000 *l.*, and the net cost, after subtracting from those sums the amounts that may be more properly treated as deductions from charge than receipts of income, is between 37,000,000 *l.* and 38,000,000 *l.* These are large sums in themselves; but if we consider the vastness of the Empire, which includes a territory little less than the whole of Europe excluding Russia, the costliness of a foreign administration, especially of a foreign military equipment, in an uncongenial climate, and what is more pleasant to contemplate, the growing intelligence, the growing civilisation, and therefore the growing wants of the people, I do not think that the cost of the administration can be deemed extravagant.

"In the Minute attached to my Financial Statement, I calculated the true net expenditure upon the army in each of the years 1876–77 and 1877–78 to be upwards of 17,000,000 *l.*, or nearly 45 per cent. of the whole net expenditure of the Empire, excluding famine and reproductive works. Of the remaining 21,000,000 *l.*, about 6,750,000 *l.* is for net interest on the public debt, and on the capital of the guaranteed railways after setting off their net traffic earnings; and 3,750,000 *l.* is the net grant for ordinary public works. There remains net 10,500,000 *l.* for the general civil administration and government of our vast population, which amounts to 185,000,000, excluding the people of our feudatory States. No great saving can be expected in this part of the public expenditure.

"Nevertheless, as is well known to the Council, efforts to reduce the civil charges have never been wanting. On the contrary, they have been made persistently again and again, and will certainly not now be abandoned. I had the satisfaction of showing, in March last, that excluding famine relief and loss by exchange, an element practically beyond our control, a reduction of the net civil expenditure had been effected in the seven years from 1869 to 1876, amounting to no less than 1,500,000 *l.* a year. This fact justifies me in asking the Council and the public to trust in the determination of the Government of India to spare no pains to keep down the demands upon the Public Treasury for the Civil Services.

"In giving effect to this policy in the past, the Government of India has found a powerful instrument in the system of provincial finance introduced by the Earl of Mayo in 1870, under which the Government of India renounced interference in the detailed administration of many services, granting the Local Governments a permanent but fixed income to cover their cost. The saving to the Imperial Treasury effected upon the first introduction of this scheme was 330,000 *l.* a year. Its further development this year has already produced an additional saving of 169,000 *l.* Thus a positive saving to the taxpayer of nearly 500,000 *l.* has already resulted from this policy, and this will certainly be increased hereafter. Moreover, the demands from the Local Governments on account of these services, as I showed in March, had, till the change of system was adopted, been constantly growing; the cost of the services transferred in 1870 had risen from 5,100,000 *l.* in 1863-64 to upwards of 6,000,000 *l.* in 1869-70. All further increase of such demands has been stopped, if not for ever, at least to a great extent and for a long time to come.

"The

"The public may very well be financially content with the arrangements thus made. Under them the greater part of the Civil Services proper, costing as I have estimated, with ordinary public works, 14,250,000 *l.*, either have already been, or will shortly be, entrusted with fixed grants to the Provincial Governments. In this branch of the public outlay, it is, I am satisfied, visionary to think of obtaining any important reduction. It is true that irresponsible persons find it easy to declaim as to the possibility of enforcing large economies. But I fearlessly challenge any one having a sufficient knowledge of the real requirements of the administration to indicate any branch of the Civil Services of which it would not be far easier to give substantial proofs that more money is required for it than the converse. No one, I think, can doubt that I personally should feel my task rendered infinitely lighter and more agreeable if I could see relief in this direction, or that I should have hesitated to seek it there, if it had been really practicable.

"As to that part of the expenditure which arises from the payment of interest on ordinary debt, and on capital laid out on productive public works, as well as that which is required for the current demands for public works, a little consideration will show that, at all events, no reduction of charge can be looked for. The heavy burden of the recent famine has added not far from 400,000 *l.* to the charges on account of our ordinary debt. Further, so long as a policy prevails which requires of us the prosecution of works of internal improvement on a scale commensurate with the growing wants of the agriculture and commerce of the country, a policy which we strongly hold, we cannot, for the present at least, safely look for any diminution of charge for interest on this account. The charge for the guaranteed railways, at one time so onerous, has of late years, it is true, diminished rapidly, so that we have a good hope that in the current year it may disappear altogether. This last result, if it occurs, will no doubt be to some extent rather apparent than real, being attributable largely to the famine traffic, which is calculated to have added altogether about 600,000 *l.* to the Government share of the net traffic earnings of the railways, 300,000 *l.* of which falls into the current year. It would be too much, however, to expect that we shall be, as yet, finally emancipated from all burdens on account of these great undertakings; but we may confidently hope that the charge will continue to diminish, and will eventually disappear altogether; the fact is full of hope for India. At the same time, it must be remembered that we are constantly undertaking fresh and heavy burdens of this character, so that it is only prudent to reserve any margin which we may obtain from the income of our existing public works as security for the outturn of future works, which, however carefully devised, may sometimes disappoint expectations. Neither can any diminution be hoped for in the ordinary public works charges, which include the necessarily increasing burdens due to meeting the constantly increasing wants of our administration and demands for works of internal communication and irrigation, any falling off in the efficacy of which would instantly re-act on the public security and prosperity. The transfer of the bulk of this class of objects to provincial management provides the best, indeed the only possible, safeguard against the undue increase of charge on their account, while it gives due protection to the interests they are designed to subserve.

"Turning to the military expenditure, I examined in some detail in my Minute* laid before the Council on the 15th March, the accounts of the Army. I showed that it now costs upwards of 17,000,000 *l.* a year; that its cost has increased by upwards of 1,000,000 *l.* since 1875-76; and that a large share of this increase is in the expenditure recorded in the Home Accounts.

* *See* Appendix B.

"I need not recapitulate the details thus reviewed, but I will repeat the conclusion which I then stated as follows:—

"'The Government of India must certainly endeavour to find the means of meeting the increased military charges, some of which are apparently inevitable, by economies in other departments of the military service; this endeavour must be largely dependent for success upon the support of Her Majesty's Government. I do not assert that the whole of the additional expenditure on the Army has not been incurred for excellent objects, or that it could have been avoided; but, that the Indian revenues are liable to have great charges thrown upon them without the Government of India being consulted, and almost without any power of remonstrance, is a fact the gravity of which can hardly be exaggerated.'

"We have not neglected this matter during the year; it has been the subject of elaborate inquiry, the results of which have still to be considered. Whether we shall be able to carry out reductions which some high authorities have advocated, depends upon considerations, the effect of which on the ultimate conclusions of the Government I cannot now foresee. Judging from the past, we may esteem ourselves fortunate if further additions to the Home military charges are not thrown upon us; but what is possible on our part to prevent such a result shall certainly be done. We know that we may rely upon the support of the Secretary of State in securing this object, and we may hope that some reconsideration of the burden thrown upon us on account of this branch of charge may be found possible, which shall lead to an arrangement more consistent with our own views of what is equitable to India. Meanwhile, for its immediate need, the Government of India can plainly not count upon any material saving in our military charges.

"Present reduction of expenditure thus appearing impracticable, we next examined carefully the prospects of our present sources of revenue, but found no grounds for reckoning upon any certain material increase in their yield. The revenue from customs duties, both on inland and sea-borne trade, so far from increasing, must rather be expected to diminish. How soon, and to what extent, we shall be able to carry out the important, and in my own opinion most necessary, reform in regard to the cotton duties which has now been enjoined upon us by Her Majesty's Government, supported by a unanimous vote of the House of Commons, and other reforms less disputed and not less urgent, I am now unable to foresee; but at least it is unlikely that the Government of India will be able to increase its customs revenues. The imposition of an excise duty on Indian cotton manufactures has not appeared to us to call for serious attention. For though I might recognise the force of arguments in favour of such taxation if the import duties on foreign cotton goods were to be maintained as a permanent part of our fiscal system, yet in the face of the repeated and plainly expressed views of Her Majesty's Government and Parliament, the matter presents itself in a totally different aspect.

"The measures which I shall presently propose for the equalisation and better collection of the salt tax will, if sanctioned by the Council, doubtless yield us, for the time, an increase of revenue; but, as I shall explain further on, this increase cannot be looked on as permanent, and I must decline to reckon it among the permanent assets to be set against the liabilities for which we have now to provide. The eventual object of our policy as regards salt is rather the reduction, than the enhancement, of the duty, and to enable the people to procure a full supply of salt at the cheapest rate consistent with our financial necessities.

"The greater part of the increase which is to be anticipated during the next few years from the normal growth of the revenues under the heads of excise and stamps, we have discounted in the arrangements for the administration by the Provincial Governments of these branches of the revenue; and, though some further improvement in the revenue from stamps is expected to follow upon the consolidation and revision of the law now under the consideration of this Council, the amount is uncertain, and not likely to be important.

"The increased revenues which the Local Governments have undertaken to provide with effect from the beginning of this year amount already to 78,000 *l.* a-year.

"The recent measures for extending the interests and responsibilities of the Provincial Governments in respect to the financial administration, will doubtless give considerable relief to the Imperial Exchequer. This great reform is not yet complete, and its precise results cannot yet be stated, but it may be expected in all to improve the balance sheet by a sum not far from 400,000 *l.*, and no portion of this sum is derived from fresh taxation. This is irrespective of the 330,000 *l.* which was the first-fruit of Lord Mayo's original measure; and thus we shall have gained, without imposing any fresh burdens on the country, a virtual addition of about three-quarters of a million to our annual resources. Your Lordship and the Council will agree with me in thinking it highly satisfactory that such important financial advantages should have been produced by a policy from which we anticipate a great increase of administrative efficiency.

"Before

" Before proceeding further, I wish to refer to suggestions which have been made in England, that, upon occasions of urgent need, assistance should be given to British India from the public resources of the United Kingdom.

" When the humanity of our countrymen at home prompts them to offer charitable assistance to their suffering fellow subjects here in the time of their distress, we welcome the generous impulse, because such liberality must tend to unite the people of India to those of Great Britain by the bonds of gratitude. It will be interesting to the Council to know that besides large charities distributed through private channels, the Madras Famine Committee has already received, in this way, no less a sum than 700,000 *l.*, which is expected ultimately to be increased to nearly 750,000 *l.* Of the sum already received, 600,000 *l.* came from the United Kingdom, and 80,000 *l.* from British Colonies. The Indian subscriptions have amounted to 23,000 *l.* As Englishmen, we are proud of such splendid national generosity.

" But for my own part, I am not prepared to say that I should welcome as enthusiastically a grant from the British Exchequer in support of our burdened revenues. I appreciate the kindly spirit which prompted the thought, but shall not be sorry if Her Majesty's Government do not see their way to propose any such assignment.

" I believe that India is well able to bear her own burdens, and we should not be wise so far to sacrifice her financial independence as to accept assistance even from England. National self-reliance is essential for national self-respect, and whatever differences of opinion there may be as to the best way of meeting our difficulties, there will, I am confident, be perfect unanimity that they must be borne by ourselves, and not by our neighbours. I concur, then, with those friends of India who, at home have deprecated the grant of such assistance ; and would rather urge that, in dealing with questions which arise when the separate pecuniary interests of the two countries come into apparant conflict, as, for instance, in apportioning the cost of the British Army between England and India,—England should be strictly just, may I not even say that she should be generous, to this comparatively poor country. India may claim such generous justice without sacrificing her national self-respect; and I venture to believe that she will not claim it in vain.

" I will not detain the Council by detailing the several methods of taxation which we have considered in our present need only to reject them. We have thought of taxes on tobacco, of succession duties, of taxes on marriage expenses, and of other taxes which I will not now enumerate. Some of these appear to me to be in themselves open to little objection, but none of them would give us the increased revenue which we require, and the Government has felt that a time when we are proposing to place fresh burdens on the people is not opportune for trying new experiments in taxation.

" One tax remains of which I must necessarily speak. I refer to the Income Tax.

" I said last March that when the Income Tax disappeared, I regretted its loss, but that the Government of India had entertained no thought of restoring it. In spite of all the rumours that we have heard, this is still true. I anticipate no great dissatisfaction at the announcement I now make of the decision of the Government, that the re-imposition of the Income Tax shall not now be proposed. It will not be necessary, I think, for me to enter at any length on the grounds for this decision. Although an Income Tax has been advocated in many quarters, the Government has not had any idea of adopting such advice. And for myself I will add, that though I was a supporter of that tax while it remained in force, and though I am far from saying that circumstances may not hereafter arise which will justify or compel its restoration, yet I have not failed to recognise the fact that at the present time such a course would neither be politic nor just. I think, however, that it should be remembered, that if the measures which I am about to propose to the Council be not approved, an Income Tax is the sole alternative that remains. I at least can see no other. Much more than the sum which we now require has been raised before by an Income Tax, and there can be no question that this could be done again.

" I have already briefly stated to the Council the reasons which have led the Government to the opinion that at the beginning of the present famine we

required an improvement of about 2,000,000 *l.* a year in our financial position; 1,500,000 *l.* on account of famine, and 500,000 *l.* as a margin to meet ordinary contingencies. A few more words of explanation may, perhaps, usefully be added.

"The accounts of the actual Revenue and Expenditure of the Empire during the seven years ending with 1875-76 show that, excluding the cost of famine relief, we had just managed to pay our way. These results having been based on the actual accounts of seven years, are far more valuable than any which we could draw from an examination of the figures for any particular year; but the estimates for the current year, which I laid before the Council last March, illustrate the same fact, that before the commencement of the present famine, our finances might be considered to be nearly in a condition of equilibrium. The estimates showed that, putting aside expenditure on famine, we expected to end the year with a surplus of about 900,000 *l.* But of this sum 520,000 *l.* was provided by the measures taken at the beginning of the year for increasing our income, so that if there had been no such measures, there would have been an apparent surplus of only about 400,000 *l.* The famine, however, will probably lead to a permanent addition of nearly 400,000 *l.* a year to our annual charges on account of interest on debt, so that the apparent surplus of 400,000 *l.* vanishes. This result, however, has still to be further modified if we seek to arrive at the balance between the present normal or average annual income and charge from the estimates of this single year. Correcting the figures by making allowances for receipts which do not constitute such normal income and payments not having a character of normal charge, we should arrive at a deficit of about a quarter of a million for the current year, instead of any surplus. These figures, based on the estimates of a single year, are not worth very much; but I think they serve usefully to illustrate the fact which I desire to make plain to the Council, that, apart from the measures taken in March last, our annual receipts were hardly sufficient to cover our expenditure.

"I will now explain what we have done already towards providing the 1,500,000 *l.* for famine, and what we propose to do hereafter.

"The measures of financial decentralisation taken during the present year will, as I have stated to the Council, give, when they are complete, a relief of some 400,000 *l.* a year without any addition to the burdens of the people. Thus, out of the 1,500,000 *l.* we have already provided 400,000 *l.* in the most satisfactory way possible, and we have only to provide the remaining sum of 1,100,000 *l.* It being, in our judgment, impossible to obtain any substantial portion of this amount by other means, it had to be raised by fresh taxation. There has, however, already been imposed in the current year, by the measures taken last March, additional taxation to the extent of 300,000 *l.* in the Bengal Presidency. This was the only part of India with which we then could deal, because famine was raging in Madras and Bombay. Thus, there now only remains for us to provide on account of famine about 800,000 *l.* by new taxation. I will now tell the Council how it is proposed to obtain this money, first speaking of the measures contemplated for the Bengal Presidency.

"When I endeavoured to explain to the Council nine months ago the measures taken by the Government at the beginning of the present financial year, I pointed out that the essential principles underlying the whole of the changes of system then made were these: we asserted the necessity of enforceing, so far as this was practicable, the responsibility of every great province of the Empire for meeting its own local wants; we gave to the Local Governments largely-increased powers; we gave them, for the first time, a direct interest in the development of the revenues, and we gave them, at the same time, strong incentives to economy. And among the responsibilities thus transferred to the Local Governments, we included one, perhaps, the greatest and the most important of all, that of providing the means of protecting the people of their own provinces against famine, and of meeting, to the full extent of what was possible, the cost of relief when famine actually occurred. To this policy we firmly adhere. It has received the cordial approval of Her Majesty's Government in its main outlines, and through its extension and development it is that we propose to apply the measures we now contemplate.

"The measures and the changes of system which the adoption of such a policy involved, were too large and too numerous to be carried out all at once, and with famine over a great portion of Southern and Western India, very much had

had to be left undone which might otherwise have been undertaken. A great step, however, was made. Irrigation works and railways are the principal material means by which famine can be prevented and relieved. The Government of India declared that each province must, to the utmost of its power, pay for works of this kind, undertaken for its own protection, and we have made fair progress in the actual enforcement of this rule.

"In Bengal and in the North Western Provinces, the whole responsibility for the cost incurred in the past and to be incurred in the future, on the construction of canals and railways of provincial utility, was imposed on the Local Governments and accepted by them with thorough and loyal approval. In those Provinces, our measures, so far as they relate to the provision of means for meeting the cost of public works, have been already carried out, and the time is not distant when they will be everywhere in operation.

"To prevent or to mitigate the worst effects of drought and so to remove within certain limits the risk of famine, by the construction of canals and railways, is a comparatively easy task. It is mainly a question of money. To relieve famines when they have actually come upon us (and in the present condition of India their occurrence from time to time is inevitable) is far more difficult and far more costly. How difficult and costly it is, we have unfortunately had of late years ample experience.

"The necessity of localising, so far as may be practicable, the responsibility of the people in every part of India for providing the means of their own support in time of scarcity has, as the Council is aware, been repeatedly urged by the Secretary of State, and acknowledged by the Government of India. To use the words of a Despatch from Lord Salisbury relating to the Bengal famine,—'While we fully admit the obligation which rests upon the State of preserving the lives of the people, it cannot be doubted that the primary responsibility for providing for their own support ought to rest upon the people themselves. The duty of the State does not extend further than to see that the needful means are supplied for giving effect to this principle, and for distributing the local burdens arising from its practical application in the manner which shall be most equitable, and least onerous to those who have to bear them.'

"This question, of how local resources can best be made to meet local wants in time of famine, is obviously one of extreme difficulty. When I made my last Financial Statement, I said that the Government did not pretend to have solved it, and that we had, at best, only taken a step in the right direction by throwing upon each Province the responsibility for meeting the charges necessary for providing the public works required for the protection against famine of its own people. I said that we had thus given practical recognition to the principle on which the Secretary of State had insisted, and had obtained, to a certain extent, though far from completely, that safeguard for the Imperial Revenues which is so necessary. The Government has continued to give to this subject its anxious attention. The problem is still far from being fully solved, but I will now explain to the Council the further measures which we propose to take, by which, while re-affirming the principle of local responsibility, we hope, by degrees, to place the country in the best possible position, to avert the extreme consequences of aggravated seasons of drought, while we obtain that safeguard for the Imperial Revenues of which I have just been speaking.

"If we were simply to lay down a rule that every Province shall meet hereafter, from its own separate resources the cost of each particular famine by which it has been attacked, the rule would be one which it would be often impossible to enforce. What is necessary, therefore, is to establish some system of mutual assurance, as I may term it, under which all parts of the country, while primarily responsible for supplying the wants which arise within their own area, will contribute towards the relief of other parts on which famine may actually fall. In this spirit our present proposals are framed. Resources will be created from which the central authority will draw whatever sum is found to be requisite to discharge the obligations arising from what I may term the dead-weight of famine expenditure. We can hardly now anticipate that when this has been done our exigencies will be found to have left much margin; yet, so far as it may be obtained, the Provincial Governments will derive from it increased means for carrying out the new duties thrown upon them, of making

financial provision for the works of improvement best suited to ward off the direct effects of scarcity, and dangers of ensuing famine.

"There is certainly no class in the whole community which might not equitably be made to contribute for such a purpose as this, and if I were now advocating the imposition of a wide-spread income tax, from which no sort of property or income should escape, it would not be difficult to find excellent reasons for the proposal. The expediency or inexpediency of an Income Tax is, however, a question which, as I have already said, I do not now think it necessary to discuss. It cannot, I think, be denied, even by the warmest supporters of such a tax, that there are, at the present time, special causes which would render its imposition undesirable, and the Government believes that the money which we want may be obtained with less objection in another way.

"When, in March last, the Government proposed to improve our financial position, it showed by the measures which it introduced and which have since become law, that there were in its opinion two great classes of the community on which the duty of contributing for the prevention of famine more especially fell. The mere fact that the agricultural classes constitute by far the greater portion of the population, and when famine occurs, form the great majority of those who require relief, is alone sufficient to show that these classes ought to pay their quota of the sum required for their own protection. To say that the people (to quote again the words of the Secretary of State) ought 'themselves to provide for their own support and well-being,' and then to say that the agricultural classes shall be exempted from payment, would be equivalent to saying that the principle laid down was to remain a dead letter. It would have really no meaning at all.

"The next very numerous class, although of course a small class compared to that of the agriculturists, is the class of traders and artisans. Although prosperous in ordinary times, this is a class on which, when famine occurs, pressure is the first to fall, and it ought to contribute for its own protection. Not only does it now contribute nothing for this purpose, but it is notorious that, throughout nearly the whole of India, although there is no class which benefits so greatly from our rule, there is none which bears so insignificant a share of the expenses of the State. Nor, I think, can we avoid the conclusion that there is hardly any part of India which does not in one shape or other, or at some time, either feel directly the pressure of the severe droughts to which the country as a whole is liable, or, by indirectly deriving benefits from the rise of prices consequent on local scarcity, does not render itself justly subject to contributing to the common insurance fund.

"The justice of imposing new burdens on the agricultural classes will possibly be more questioned than that of imposing them on the traders. I do not deny that there may be some of parts of India where the land revenue is so high that it would be unwise to make fresh demands upon the land; but I confidently assert that this is not the case in those provinces with which we are now proposing to deal. There is no greater, though no commoner, mistake than to suppose that, because the land in India yields two-fifths of the entire revenues of the State, the part of the community that derives its support from agriculture contributes an unfairly large proportion of the public burdens. The ordinary misconceptions on this point arise from forgetfulness of the fact that the greater part of our land revenue is not taxation, but rent paid to the State as proprietor of the land, rent which, in European countries, would be absorbed by landlords with exclusive private rights of property, but which in India, by immemorial custom, is enjoyed by the State as the sole proprietor, or as a joint proprietor with others. There are great differences of opinion among high economic authorities as to whether this state of things is good or bad; but such differences rather refer to the secondary results than to any question of the ultimate rights of property involved, which, like all other such rights, are essentially based on established custom. In my own belief, however, India is fortunate in deriving so large a portion of her public revenues from such a source. It spares her the necessity of heavy taxation, and provided, of course, that we do not rack-rent the land, and provided that we give to private proprietors and tenants security of tenure and an ample and assured margin of profit, India will, I think, never regret the conditions under which her landed property is held.

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"I am sure that there is no one in this Council who doubts the great and increasing prosperity of the agricultural classes in nearly all parts of Northern India, which I may speak of as the Bengal Presidency. I need not speak of the permanently-settled districts of Bengal proper, where the land revenue is so small that it has often become, I may say without exaggeration, a hardly appreciable burden. In the temporarily-settled provinces of Upper India, the revenue assessments were, even when they were originally made, almost everywhere moderate; and they have been made with an earnest and scrupulous desire to strengthen and preserve the rights of private property, to create a valuable property in the soil where none before existed, and to give to the agricultural classes, generally, security in their tenures and moderation in their rents.

"The demand of the State, which was originally light, has become far lighter since the settlements were made; pressure goes on diminishing as the country increases in prosperity. No class has benefited so immensely as the agricultural class from the great expenditure on the roads, railways, and canals, which have brought about a complete revolution in the condition of the country. As the Government of India wrote not long ago, communications of all kinds have been multiplied; markets have been created, enlarged, and rendered permanent; irrigation has ensured the produce and well-being of the people of wide tracts which in old times were periodically desolated by drought; prices at the same time have been continually rising, and under our permanent or long settlements the greater portion of the enhanced value of agricultural produce accrues to those who have an interest in the soil. There is certainly no reason, in the condition of the agricultural classes, why they should not bear their share of any necessary fresh taxation for the purpose of protecting themselves and the country against famine.

"It is quite certain, I may add, and this is practically one of the most important facts of all, that we could not raise the sum of money required unless we make the agricultural classes contribute. We might of course levy our taxation upon them in a different form. We might, for instance, make a general increase to the salt tax. But this is a measure which I do not propose to discuss, and the Government considers it altogether out of the question. Or we might, as I before said, impose an income tax to which agricultural, like all other incomes would be liable. Anyhow there can, in my opinion, be no doubt that, in some shape or other, the land ought to pay a portion of the new burdens.

"I am quite aware of the objections which have been, and will no doubt continue to be, urged against the imposition of fresh taxation on the class interested in the land. In respect to the permanently-settled districts of Bengal, as well as to the temporarily-settled districts of Northern India, we have, for many years past, been familiar with the claims which have been made to the effect that the settlement of the land revenue has debarred the State from imposing any additional burdens on the land. It was on this ground that the zemindars of Bengal objected to the application of the income tax to their profits; it was on similar grounds that they objected to the local road cess which was imposed a few years ago, and to the new cess which has lately been introduced in furtherance of the policy of localising the responsibility for meeting the cost of works required for the protection of the country against famine.

"There is certainly no question which has been more completely argued out than this, and I am sure that the Council will not wish me to enter again into any long discussion regarding it. These questions have not only been completely and repeatedly settled by the Government of India, but they have been finally closed by the distinct and positive decision of Her Majesty's Government. That decision has been declared to the effect that the State has an undoubted right to impose on persons in possession of incomes derived from land, taxation separate and distinct from the ordinary land revenue, in order to meet the natural growth of the public requirements, local or otherwise. 'The levying of such rates,' the Secretary of State wrote, 'upon the holders of land irrespective of the amount of their land assessment, involves no breach of faith upon the part of the Government, whether as regards holders of permanent or temporary tenures.' I may add that, in the present case, the essential conditions which were laid down by Her Majesty's Government when

the Duke of Argyll was Secretary of State, regarding the circumstances in which such rates as these may properly be levied, are completely fulfilled, and it would be difficult to suggest any purpose for which they could be more equitably imposed.

"One of the main conditions laid down by Her Majesty's Government was this, that when rates of this kind are levied at all, they ought, as far as possible, to be levied not only on the agricultural but on other classes also.

"If time allowed I should like to read to the Council some remarks on this subject which were made by my distinguished predecessor, Sir William Muir, when he was Lieutenant Governor of the North Western Provinces, in the debate in 1871, when the existing Local Rates Act became law. He was then justifying the imposition of local rates on the proprietors of land in the Benares districts, which are permanently settled, and he showed that this course was just, whether the revenue settlement was permanent or for a term of years, because other property than land was already taxed for similar purposes. He said that there were in the North Western Provinces municipalities in all the large towns, and that they raised betwen them an income of some 17 lakhs of rupees a year. These municipalities defray the cost of their police, their roads, their drainage, and their sanitation, and they contribute for education, dispensaries, vaccination, poorhouses, &c. These obligations are precisely similar to those for which, under the existing law, rates are levied on the land, and Sir William Muir justly maintained that the condition laid down by the Secretary of State was thus substantially fulfilled, that such taxation as this, when levied at all, should be imposed, 'upon all holders of property equally, without distinction and without exemption;' and 'for the future,' Sir William Muir said, 'no further taxation on the land would be justified unless some corresponding additional burden were placed on other property likewise.'

"While Sir William Muir urged very strongly and wisely the necessity of maintaining the inviolability of our revenue settlements, and declared that it would be a breach of the engagements of the State to step in and say to the landholders, 'Because,' to use his words, 'your profits are greater than they need be, you shall pay an extra cess;' he no less distinctly affirmed the liability of the land to future additional taxation, provided that such taxation were imposed in just proportion to additional burdens upon other property.

"This is the principle we are now affirming by the Bills which I shall lay before the Council. We hold with Sir William Muir (and exactly the same may be said in regard to the other provinces of Northern India) that the previously existing rates on the land in the North Western Provinces are compensated and made equitable by a corresponding rate levied upon other classes of property. And when, therefore, we now impose additional taxation upon the country, acting on this just principle, we propose to place upon the land an obligation equivalent, so far as may be, to that which other kinds of property will have to bear. The same rule will be applied to Bengal by the measures which my honourable friend, the Lieutenant Governor, proposes to take. They will impose upon the non-agricultural classes, so far as this is practicable, rates which will correspond with the rates already levied from the land.

"The form of our proposed new taxation on the land in Northern India will be similar in principle to that lately adopted in Bengal. We shall simply make an addition to the local rates already levied.

"In the case of the taxation which we propose to levy on the commercial and industrial classes, the assumption, as I shall presently explain, is that, under no circumstances, can the burden imposed fall at a heavier rate than 2 per cent. on a man's profits. In the Bills which I am about to lay before the Council, we apply a corresponding rate to the agricultural classes; but following the precedent of the old income tax, we do this in a manner which will really be, as a general rule, favourable to them. The settlements of the land revenue throughout Northern India are based on the assumption that the State is entitled to one-half of the rental of the land; but the proportion which the Government actually takes has notoriously, in the majority of cases, become smaller than this. The existing local rates in Northern India do not vary very greatly in the different provinces. In the North Western Provinces, which may

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be taken as representing the general case, the total amount of the rates levied for local purposes was 5 per cent. on the gross annual rental of the land, and to this amount we now propose to make an addition of 1 per cent. Thus, under the assumption which I have just stated, that one-half of the rental goes to the State, the maximum rate at which the new tax will fall upon net annual profits will be 2 per cent. The burden on the two great sections of the community will then be approximately equalised, and we shall maintain the principle on which so much stress has justly been laid by the Secretary of State.

"In considering the equity of levying fresh taxation from the agricultural and commercial classes for the special purpose of meeting expenditure on account of famine, there are other points which ought not to be left out of sight. The late famine in Madras and Bombay has given us an admirable illustration of the fact that, with our present excellent system of communications, which goes on improving almost from day to day, serious and wide-spread famine in one portion of the Empire brings wealth and prosperity to a very large section of the agricultural and commercial communities in other provinces.

"India is so vast, and the physical characteristics of its provinces are so diverse, that famine has never visited, and, we may reasonably hope, never will visit, the whole country at once. If famine prevails in Bengal and Bihár, there are bountiful harvests in Burma, Madras, and the Panjáb. If crops fail in Madras and the Dekkhan, the surplus food of Bengal and Central India, and the north west is at once poured into the afflicted country. Even in a famine-stricken province the irrigated lands furnish surplus food which the owners sell at a great profit.

"It has, I trust, now been accepted as one of the most certain and fundamental maxims of our policy in dealing with famine, that, except under circumstances the occurrence of which on a large scale is to the last degree improbable, the Government must abstain absolutely from all interference with trade, and that this is the only way in which we can feel confident that everything which it is possible to do to bring food to the starving population will be done. The Government of India has acted consistently upon this principle throughout the late famine. The result has been that, as the demand arose for an additional supply of food from without, the agriculturists and the traders of the most distant parts of the Empire, prompted by the hope of gain, hastened to pour their surplus stocks into the distressed provinces of the south. Never in the history of India has such a spectacle been presented as that which we have seen during the last few months; railway stations in districts 2,000 miles away encumbered with grain awaiting the means of transport, and our ports filled with ships destined to bear to the starving millions the plenty of happier regions. My friend the Lieutenant Governor will, I think, bear me out when I say that never has the Ganges or the port of Calcutta been the scene of such an active trade as it was during August and September last, when the grain traffic to Madras was at its height.

"There could hardly be a better illustration of the immense activity in the trade in grain during the late famine than that which is afforded by a comparison of the receipts on our Indian railways during what I may call the famine year and the year which preceded it.

"The receipts on the whole of our guaranteed and State railways from 1st October 1875 to 30th September 1876, amounted to 8,700,000 *l.* In the corresponding period for 1876-77, they amounted to 12,000,000 *l.*, and the increase has been spread over every one of the lines without exception. I do not propose to dilate on the immense advantages which these railways have conferred upon India during the late great calamity. This would be foreign to my present purpose; but having mentioned these railways, I will ask you not to forget that at least four-fifths of the food imported into the famine country travelled over them, and I believe that the average journey made by each bag of grain was hardly less than 500 miles. When it is remembered that barely one quarter of this food could have reached the famine districts at all without the railways, some idea may be formed of the millions of lives they have saved, and of the priceless boon they have conferred upon the country. A great engineer, for whose services to India no one can have a higher esteem than I have, asserted a short time ago that the railways were causing to India a loss of three millions a year. The facts that I have just given are a sufficient com-

ment on such a statement, but it leads me to repeat, what I before mentioned, that we now have good grounds for hoping that the nett earnings of our railways during the year 1877 (including the receipts from the famine traffic) will suffice to pay the whole of the interest on the capital which has been expended on all the guaranteed railways, and that no burden on their account will be imposed on our Treasury.

"During the past year more than a million-and-a-half tons of food have been carried into the famine districts from other parts of India. The profits on this great trade, after paying all expenses of carriage, have been estimated on what appear to be fair grounds at not less than 40 rupees a ton, and I believe that I am understating the fact if I estimate that the producing and trading classes have made a clear profit of six millions sterling on this business of supplying grain to the famine districts.

"Before leaving this part of my subject, I must add that, when the dark shadow of famine hung over the North Western Provinces and the Panjab in September last—a shadow which has been happily dispelled—there were many signs that all classes had learnt an important lesson from the history of 1877, and that they trusted the Government to act up to its avowed principles, and leave the trade in grain unfettered. Not only traders, but people of all classes, rushed into the grain market and bought up food for future need or for future sale. In this way prices went up very suddenly, it is true; but high prices are, at such times, the salvation of a country. Consumption not essential is sternly checked, and the reduction of stocks is lessened, until the rise of prices, with the accompanying prospect of profits to producers and traders, leads to importations from without. Such were the effects at the time to which I refer, and they supplied by a perfectly natural process the first precautions which were called for. I know how difficult and tedious a work it is to eradicate from the minds of men and of governments, which, after all, consist of men, false economical beliefs, and I will venture on no prophecies in regard to the future; but I can, for my part, conceive no stronger evidence than that which the late famine has given us of the ruinous impolicy, at such times, of interference by Government with the operations of private trade. Happily for India, all proposals to depart from this principle were rejected, and the event has shown that the supply of food has never failed.

"It is true that, in one instance, the Government somewhat departed from its resolution to leave trade absolutely free. It gave the traffic in grain consigned to the famine districts preference over all other traffic on the railways, and complaint has been made that injury was thus caused to the export trade of the port of Bombay. I do not think it necessary to defend this decision, and I think that all disinterested persons will say that, so long as there appeared imminent risk of multitudes of people starving if food were not sent to them, the Government was right in saying that consignments of grain should take precedence of consignments of other commodities; but I cannot doubt that the temporary falling off, during the late famine, in the export trade of Bombay was mainly, if not entirely, due to general rather than to any special causes. It was inevitable that an almost complete failure of crops throughout a great portion of the Dekkhan and Mahratha country, which usually sends its surplus produce to Bombay, should have its effect in reducing the exports from that port. The trade reports received from Bombay entirely corroborate this view, and indicate that the same causes had a very general operation; so that, speaking for myself, on the information at my command, which is possibly imperfect, I am forced to the conclusion that if the Government had not interfered at all, the ultimate results would not have been materially different from those that actually happened. And I see in this a complete confirmation of the wisdom of the principle of non-interference we have adopted, and an encouragement for the future to leave it on all similar occasions to its fullest operation.

"Let me add that the export of wheat from India to Europe was, during the famine year, larger than ever. During the year ending 30th September 1876, 198,000 tons of wheat were exported, while, in the year ending 30th September 1877, the quantity amounted to 394,000 tons. In Southern India the great mass of the people never eat wheat at all. This explains why, notwithstanding the demand for food in the famine country, the export of wheat from India to Europe could, during the year just passed, become without difficulty twice as large as it ever was before. The export of rice to Europe, on the other hand, has

has decreased, for rice is one of the staple foods of the population of Southern India.

" I will not apologise for this long digression. I have thought it necessary to refer prominently to the question of non-interference with private trade in time of famine, because it has an intimate connection with my argument in favour of throwing upon the agricultural and commercial classes the chief responsibility for meeting the charges required for the protection of the country against famine, and because the wisdom of the policy of non-interference has, during the past year, been proved by facts which are absolutely irrefutable.

" I am told, on the highest authority, that never, perhaps, within the memory of man has there been seen in Bengal anything like the general prosperity which now prevails among almost all classes; and this prosperity has been immensely stimulated by the influx of money and the great demands on the produce and industry of the province which have arisen from the famine in Madras. Agriculture, trade, and the industrial arts have alike benefited. But it is not to be overlooked that there is one class which does not share in this general prosperity, or which shares very little in it, the class which depends on fixed incomes for its support, or whose incomes are little affected by competition. The small officials and others subsisting on wages the amount of which they are powerless to regulate, suffer in particular from the high prices which prevail, and which serve to enrich the producing and trading classes. There are, I think, other reasons which make it equitable that the obligation of providing for the relief of famine should fall as lightly as possible on the class of which I have just been speaking, and indeed on the professional classes generally. In times of serious famine no large proportion of these come upon the relief which the Government has to administer. The poorer field labourers in the villages, and the poorer members of the trading and industrial classes in the towns, are the first section of the population which suffers; and, even when famine is at its height, the mass of the people receiving relief are field labourers, petty ryots, and artisans. Very few priests, and lawyers, and schoolmasters, and people with fixed incomes, actually demand Government relief, although they may feel sorely the pressure of famine prices. This class, with more or less fixed incomes, then, although we cannot relieve it, will have no fresh burdens imposed upon it by the measures which we now desire to take.

" The principle that it was on the agricultural, and commercial, and industrial classes that the main burden of providing for their own protection against famine must fall was recognised and partially enforced by the legislative measures * adopted at the beginning of the present financial year. So far as the agricultural classes are concerned, it was carried into effect in Bengal by the imposition of a cess upon land in order to enable the Government to meet the charges incurred on account of the canals and railways required for the protection of the province against famine, and by making the demand in addition to the local rates, it was shown clearly that the Government desired to enforce, and to bring home to the minds of the people, the special objects with which the new demand was made. The agricultural classes of Bengal are now paying about 280,000 *l.* a year for their protection against famine. The same principle was affirmed, although I can hardly say that practical effect has been given to it, in the North Western Provinces, by the Act which was passed in March last (No. 7 of 1877) for enabling the local government to appropriate, on account of provincial railways and canals, a portion of the existing local rates upon land. That Act recognised the principle that the land throughout the whole province ought to be made to contribute towards the prevention of famine. The liability of the commercial classes to contribute for this purpose was at the same time declared in the North Western Provinces by the license tax upon trades, which was imposed by Act 8 of 1877. In Bengal no similar law was enacted, but my honourable friend the Lieutenant Governor, when the land cess was under discussion in the Bengal Legislative Council, stated very plainly the probability that this measure would soon be followed up by a tax on the trading classes.

* *See* Appendix (C

" We now propose to supplement the measures of March last. In Bengal we have got already our tax upon the land; we now desire to impose a corresponding tax on the commercial classes. In the North Western Provinces we have got already a tax on the commercial classes; we propose to develope it

and supplement it by a tax on the land. In the Punjab, in Oudh, and in the other parts of India mentioned in the Bill which I am asking leave to introduce, there has been no fresh taxation; we now wish to impose similar new taxes in those provinces, both on the commercial classes and on the land. The amount and incidence of these taxes must more or less vary, according to the circumstances of different provinces; but, if our measures receive the approval of the Council, the same principle will have been carried out in all parts of the Bengal Presidency.

"I shall not have to occupy much time in describing the details of the measures which we propose, for they are extremely simple. The License Tax introduced into the North Western Provinces by Act 8 of 1877 has, so far as our short experience enables us to judge, worked very satisfactorily. It has given rise to no complaints of any importance, and, under the excellent administration of the Government of the North Western Provinces and its officers, it promises, without the least pressure or harshness, to yield a good deal more revenue than was anticipated. We think, however, that the tax may be made more equitable and at the same time more profitable, by a few changes, and those changes are moreover necessary to make the tax in the North Western Provinces harmonise with the measures which we shall have to take elsewhere. Under the existing Act, a simple rate of license fee is fixed for each trade without any reference to the extent of the transactions which may be carried on. Thus, every one called a banker pays 16 rupees a year, whether he deals with millions, or carries on the business of a petty money-lender. We now propose to revert to the form of the Licensing Bill originally introduced for the North Western Provinces, and to adopt a graduated scale of assessment. Thus, for instances, traders in the first class of the schedule will, as the Council will see, be divided into grades, the highest grade paying 200 rupees a year, and the lowest grade one rupee. The sums levied will, in all cases, be so moderate that, even when mistakes are made in the assessment, no great hardship can occur. The collector will usually have little difficulty, in practice, in making a classification of the traders in each class. There must, of course, be a good deal of inequality in all taxes of this kind, and they are always open to the objection that they press relatively less heavily on the richer than on the poorer classes. This is one of the penalties to which we have to submit as the price of our desire to avoid all inquisitorial proceedings, and of the determination to have no Income Tax. I need not describe the details of the fees proposed for each class. The Council will find them in the schedule of the Bill. The highest amount which under any circumstances any individual or company can ever be called upon to pay annually will be 200 rupees. The lowest fee of all is one rupee. These will be the maximum and minimum rates in every province; but the details of classification will necessarily vary. The schedule of the Bill has been prepared in communication with the local governments, but it is possible that alterations may be suggested before the Council is asked to pass the Bill into law.

"There is a provision in the Bill similar to that contained in the existing Licensing Act, to the effect that any person dissatisfied with the amount of the fee charged against him may claim to be placed in a lower grade, or be exempted from payment altogether, if he is able to produce evidence to satisfy the collector that the amount demanded will fall at a rate exceeding two per cent. on his annual profits. This provision is a useful safeguard, although I do not suppose that it will be very often applied. Notwithstanding our determination to have no inquiries which would make the tax resemble an income tax, it is obviously necessary to have some test to which an appeal can be made if a dispute arises regarding the grade in which a man ought to be included. This test, however we may disguise the fact, must depend, in the last resort, on the amount of his estimated profits, and, provided that we confine the application of the test to those cases only in which a person considering himself aggrieved chooses to demand its application, and we leave to him the choice of the evidence by which his claim is to be supported, we reduce to a minimum the difficulties which we cannot avoid altogether. It will be the duty of the local governments, subject to the approval of the Government of India, to lay down rules for the guidance of the collectors in regard to this matter. Subject to the same approval, it is proposed that the local governments shall define, according to the circumstances of each province, the conditions under which persons shall be exempted altogether from

from the tax, on account of their poverty and presumed inability to pay, without hardship, even the lower rate of license.

"The Bills which I am about to ask leave to introduce are designed to carry out the plans which I have described, throughout the North Western Provinces, Oudh, the Punjab, and the Central Provinces. For the Central Provinces, however, legislation is only necessary in regard to the land. The new burden to be imposed on the commercial classes can be levied under the existing law by an addition which the Executive Government is empowered to make to the Pandhari Tax. This being an impost which has existed from time immemorial, it will be much better to make a moderate addition to it, and not introduce similar taxation in another form unfamiliar to the people. There are some other parts of India, and especially British Burma, in regard to which I cannot now make any announcement, because we have not been able to consult the local authorities as fully as we desire.

"In regard to the measures proposed for introducing the license tax into Bengal, I will not speak in any detail, because those measures will be carried out by the local government. The Government of India has been in communication with the Lieutenant Governor; and the two Governments are in complete accord. As, however, the public in this great Province will naturally be anxious to know something more on the subject, I will, with your Excellency's permission, ask his Honor to give to the Council a sketch of the plans which it is his intention to propose. I will only say, myself, that the measures taken in Bengal will be the same in principle as those described in the Bills for Northern India which I am now asking leave to introduce, and the maximum and minimum fees will also be the same.

"Thus far I have spoken only of the Provinces of the Bengal Presidency. Passing now to Madras and Bombay, I have to remark that it appears to the Government that, so far as the commercial classes are concerned, there are no reasons for applying to them a different rule to that which will be applied to the rest of India. We propose, therefore, that a license tax, similar in principle and in amount to that which I have described, shall also be levied in those Presidencies. I am not now able to say anything of the details of the plans to be adopted, because our communications with the local governments on the subject are incomplete. It will probably be the wish of those governments that the necessary measures should be taken by the local legislatures, and not by this Council.

"We do not, however, propose to levy in Madras and Bombay any new direct taxation on the agricultural community, similar to that which has been proposed, and to a great extent already carried out, in the Bengal Presidency. I will state to the Council the reasons for this determination.

"But before I do this, it will be convenient if I indicate the financial results of the measures which I have been explaining. I am not able at the present time to give an estimate which would show in detail, with any accuracy, the amount which our new taxes will yield. I have, however, endeavoured, by a careful examination of all accessible facts, and especially of the statistics of the old license, and certificate, and income taxes imposed at various times, to form as correct a judgment on this point as possible. My conclusion is that the new taxes may be expected to yield for the whole of India something short of 800,000*l.* a year.

"I have already shown to the Council that at the beginning of the present year new taxes to the amount of about 325,000*l.* were imposed. Thus the total addition made to our revenue by new taxation since the commencement of the year will be about 1,100,000*l.*

"I have also shown that the new arrangements under which the responsibilities of the local governments have been extended will give, without imposing any new burdens on the country, financial relief to the extent of nearly 400,000*l.* a year. We shall thus provide the whole sum of 1,500,000*l.* by which our position has to be improved, to enable us to make due provision for the prevention and relief of famine.

"After, however, all this has been done, there will not remain that margin of income over expenditure which, as I reminded the Council, is necessary to enable us to meet those contingencies which cannot be foreseen, but which are certain to occur. Independently of famine charges on the one hand, and of the improvement in our revenues lately made, or now proposed, on the other hand,

my conclusion was that our income, at the time which I have taken as our starting point, could not be regarded as supplying any surplus, and that there was reason to think that the balance was rather in the other direction. I said, following the views expressed by the Secretary of State, that the very smallest sum which we ought to provide in our estimates on this acconnt as a surplus was 500,000*l.* a year. We have still, therefore, at least this sum to make good. I will now explain the manner in which we think that this should be done, and in so doing I shall complete what has to be said regarding Madras and Bombay.

"When I made my financial statement, I spoke at some length on the urgent necessity for carrying into effect, with the least possible delay, a great measure of fiscal and administrative reform; perhaps the greatest reform of the kind that remains to be accomplished in India. I mean the equalisation of the salt duties, and the abolition of the inland customs line, and with it of the transit duties on sugar, the produce of our own territories. I will not dilate on these barbarous imposts. '*Non ragioniam di lor, ma guarda e passa.*' In order to bring under taxation the salt imported from Rajputana into Northern India, and to shut out salt taxed at a lower rate, this vast system of inland customs lines 'stretches its length, accursed of gods and men,' some 2,000 miles across the whole breadth of India. Committing, as I afterwards found, an unconscious plagiarism from Mr. Grant Duff, I described to the Council this huge barrier, which would reach from London to Constantinople, as comparable to nothing that can be named in the world except the great wall of China; a great impenetrable hedge of thorny trees, and evil plants, and stone walls, and ditches through which no man or beast can pass without being stopped and searched. 8,000 men guard this unspeakable barrier. I have poured forth in times past such constant indignation against this abominable system that it is difficult for me to find new terms of opprobrium. I now see, I think, the time at hand when we shall strive to banish from our recollection this anachronism and disgrace to British rule, and, if I may come back to my poet, say of all these things, '*Fama di loro il mondo essernon lassa.*'

"To get rid of these inland customs lines two things are necessary. We have to enter into arrangements with the native states of Rajputana, which will enable us to levy our duties at the places of production, and we have to remove the great inequalities in the rates at which salt is taxed in different parts of India. Our negotiations with the native states of Rajputana are not completed, but they are in active progress, and there is no doubt that they will, before long, be brought to a satisfactory conclusion. There will then remain the equalisation of the duties, which now vary from *Rs.* 1. 13. a maund (82 lbs.) in Madras and Bombay, to 3 rupees a maund in Northern India, and *Rs.* 3. 4. a maund in Bengal. As I stated to the Council in March, the Government of India has, for many years past, never lost sight of this question, and important and effectual measures were adopted by Lord Mayo and by Lord Northbrook towards the removal of the great evils which I have been describing. But for the steps which they took, the completion of our task would not now have been brought so nearly within our reach.

"Although the necessity for equalising the salt duties has so long been recognised by the Government of India and by Her Majesty's Government, action has been till now in great degree prevented by the anxious desire that the object in view should be at least partially effected by a reduction of the salt duties in the Bengal Presidency, and not only by an increase of those in Madras and Bombay. The state of our finances has never in the past permitted, still less does it now permit, the sacrifice of revenue which a simple measure of reduction would have involved. I said in March last, that if it had been possible we should have been glad to see the rates of duties on this side of India reduced immediately to those in force in Madras and Bombay, but that I feared it would be found financially impossible to bring about the equalisation in this manner, and that we must in the first instance, and at least temporarily, increase the lower duties without reducing the higher to the full extent ultimately desired. Unfortunately, our financial difficulties continue, and although I still look forward hopefully to the time when we shall be able to relieve the people of the Bengal Presidency from the high salt duties which they have now to pay, it is clear that under present circumstances we can do this only to a limited extent. The object at which we aim is, as I have said before, to give to the people throughout

throughout India the means of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt, the quantity of which shall be limited only by the capacity of the people for consumption.

"It is calculated that a general rate of about two rupees eight annas a maund throughout the whole of India would be necessary to produce an amount equal to the salt revenue which we now obtain, and whatever may be our anticipations for the future, we cannot now propose any measures which would reduce the total amount which the salt duties yield. For the present, therefore, what we aim at is such a general rate of two rupees eight annas a maund, or one anna a seer. This is something less than three farthings a pound, and is not more than one-half of the duty levied on salt in France in 1876. The prospect of arriving at a lower rate than this is now too remote to be taken into practical consideration. The step we now propose, then, is an increase of the salt duties in Madras and Bombay to the extent I have named.

"A year ago the Government hoped to have soon carried out these measures for abolishing the inland customs line and equalising the salt duties; but the famine made this impossible.

"It is true that the increase of annual taxation involved by raising the salt duty in Southern India to two rupees eight annas a maund would only be about twopence a head, and for the poorer classes the annual additional charge would be even less. It is true, also, that payment of the tax is distributed over the year by almost daily instalments, each of them infinitesimally small. It is also true that in the years 1859, 1860, and 1861, the salt duty was raised in Bengal by 12 annas a maund, and in the Upper Provinces by one rupee a maund, not only without occasioning discontent or reducing consumption, but that these measures hardly even attracted attention. The Government felt, however, that the objections to increasing the price of salt at a time of serious famine were insuperable.

"We were, therefore, then obliged to postpone this great reform. But the question has now been again forced on the consideration of the Government, by the necessity of providing means for meeting the great expenditure incurred in the past, and to be incurred in the future, for the prevention and relief of famine. The Presidencies of Madras and Bombay must of course bear their share of the common burden. There are no reasons of principle why taxes similar to those which we are proposing to levy in the Bengal Presidency should not also be imposed in Madras and Bombay; and, if we were now to levy those taxes, both on the commercial and on the agricultural classes, in those Presidencies, and having done this, we were to equalise the salt duties, it could hardly be said that we were doing anything unjust. It might be urged that there is no reason why the people of Southern and Western India, who in ordinary times are at least as prosperous as those of Bengal, should pay a lower duty on their salt; and it might be said that the existing inequality is aggravated by the fact that owing to the greater proximity of its sources of supply, salt in Madras and Bombay would, if the duty were everywhere the same, be, as a rule, considerably cheaper than in Bengal. We might be told that the necessity of increasing the salt duties in Madras and Bombay had been admitted and virtually resolved upon by the Government of India and by Her Majesty's Government long before any of these famine questions arose, and that we ought not now to take into consideration the equalisation of these duties in determining what amount of new taxes Madras and Bombay ought to pay on account of famine expenditure. The Government of India has decided otherwise. While it admits the necessity of making the burden of taxation as equal as possible in the different provinces of the Empire, it does not think that it would now be right to impose fresh direct taxation on the agricultural classes in Madras and Bombay, and then make an increased demand upon them for the purpose of equalising the salt duties throughout India. It is on these classes that an increase in the tax on salt will mainly fall, and, considering that these also are the classes which have had to bear the severest pressure of famine, the Government does not think that it would be expedient to levy upon them, at any rate at the present time, additional taxes similar to those which we are proposing to levy in the Bengal Presidency. Nor can we neglect the consideration of the fact that, in some parts of the Bombay Presidency, the land revenue is already so high that it would be a measure of very doubtful expediency to impose new

direct taxation affecting the classes interested in the land. The Government has therefore decided that the increase of revenue which it will derive from raising the salt duties in Madras and Bombay shall be held to obviate the necessity of imposing new direct taxation on the land.

"We had feared that, while raising the salt duties in those Presidencies to two rupees eight annas per maund, and foregoing the fresh taxation which will be imposed in the Bengal Presidency, the state of our finances would not permit of any reduction being made in the salt duties of Bengal and Upper India. We find that we cannot safely estimate for a greater sum than 500,000 *l.* from the enhancement in Madras and Bombay. We are, however, most anxious to give an earnest of the sincerity of our determination to carry out the great policy which the Government of India and Her Majesty's Government have affirmed. That policy, as I have already said, aims at giving to the people throughout India an unlimited supply of salt at the cheapest possible cost. We desire to show that our main object in increasing the Madras and Bombay salt tax is not the immediate profit to be derived from the measure. We have therefore determined to devote 200,000 *l.* out of the 500,000 *l.* to the reduction of the salt duties in Bengal and the Upper Provinces. We propose to reduce the Bengal rate by two annas, and that of the Upper Provinces by four annas a maund, and thus, while enhancing the cost of salt to some 47 millions of our subjects, to do something towards cheapening it to some 130 millions.

"With the small difference of four annas per maund duty in Bombay and the Central Provinces, we are enabled, without risk, to abolish the mileage rates now levied on all salt imported by the Great Indian Peninsula Railway to the Central Provinces and Berar. These mileage duties, while necessitating the entertainment of customs establishments on the railway to supervise the weighment and loading of every pound of salt put into the wagons, have the economic fault of enhancing the duties on the salt in direct proportion to the distance they are carried from the place of production, so that where salt is naturally dearest, it has to pay the highest duty. The effect of the abolition of this duty must be to stimulate the salt trade from Bombay by removing all restrictions and interference from it, while a sensible relief will be given to those of our subjects to whom salt is now dearer than anywhere in India.

"Notwithstanding its anxious desire to carry into effect this great measure of reform with the least possible delay, the Government of India felt that it still remained a serious question whether it was right, at the present time, when the distress which has fallen upon the people of Southern and Western India has hardly passed away, to adopt a measure which would increase, even in the smallest degree, the price of one of the first necessaries of life.

"We felt that we exposed ourselves to the risk of misconception and misrepresentation; and that although it was true that the additional burden thrown on the peasant of Madras could not exceed more than a few pence a year for himself and his family, it would be thought that the time was not opportune for making any increase at all to the price of salt. The Government, however, considered that it would not be satisfactory, if it were compelled to confine the announcement of the measures which it proposed to take, to those only which were to be applied in the Bengal Presidency. It was obviously impossible to give any public notice beforehand of the intention of the Government to alter the rates of the duty upon salt. Serious loss of revenue and serious disturbance of trade would have been the inevitable result. When we alter duties like these, it is essential that the necessary measures should be passed through the Council at a single sitting. We might of course have postponed giving any information regarding the new taxation in Madras and Bombay; but my statement would then have been incomplete, and doubt and excitement would have continued to exist regarding the measures to be taken in those Presidencies. We thought it right to leave to the decision of the Government of Madras the question whether the necessary steps should be taken contemporaneously with those in other provinces; and whether, the eventual increase of the salt duties in that Presidency being inevitable, it could give its approval and support to their immediate adoption, or whether that Government saw valid reasons for delaying action for a few months. The decision of the Government of Madras was communicated to the Government of India in these terms, that the eventual increase being decided on, they were of opinion that the change should be simultaneous, universal and prompt, and that there was no sufficient reason for,

nor

nor any benefit from, a few months' delay. The Government of Bombay has given its cordial approval of the measures which the Government of India has proposed to apply to that Presidency, and has concurred in the opinion that the increase in the salt duties should take place at once. The Government of India feels no doubt that the local governments are right; and, fortified by the decided opinions which they have expressed, it has resolved to ask the Council to pass at once into law the Bill for increasing the salt duties in Madras and Bombay, which the Honourable Mr. Hope is about on my behalf to ask leave to introduce.

"The objections felt to dealing with these duties at the beginning of the financial year would no doubt have been almost entirely sentimental, though they would not on that account have been less real or serious; and this is a truth of which we now have direct evidence of fact, in an ascertained large increase of consumption, both in Madras and Bombay, during the past eight months of very exceptional difficulty through which the population has had to pass. In no equal period of any previous year has the consumption of salt been so large in those Presidencies.

"In regard to the reduction of the duties proposed in the Bengal Presidency, the Government possesses, under the existing law, full power to do, by executive order, all that is required. If, therefore, the Council should approve the measures suggested for Madras and Bombay, no further legislative action will be necessary.

"From these explanations it will be seen that a sum of 300,000 *l.* will be provided from the increased salt duties, in aid of the addition to the revenue I had shown to be still requisite to make it up to the amount that should furnish the surplus of 500,000 *l.* deemed necessary.

"But it will at the same time be perceived that, as the avowed policy of the Government is to equalise the salt duties by the reduction of these duties in the Bengal Presidency, this last-named addition of 300,000 *l.* will not constitute a permanent item of revenue. On the contrary, it is our intention, as soon as the improved position of the country will admit, to carry out the long deferred equalisation of these duties, which will involve the sacrifice of the temporary increase of income which our present needs will not permit us to forego.

"It might thus appear that there still remains an uncovered deficiency for which no permanent provision has been made. The Council, however, wil bear in mind that it has been established, I think beyond reasonable doubt, not only to my own satisfaction, but also to that of my predecessors in office, that we may rely on a steady increase to the general revenues; and we have felt that it would not be right, when proposing fresh taxation, to neglect this aspect of the case. We have consequently determined to accept this normal growth of our income as a sufficient security for making good the 200,000 *l.* which would still be required to complete the desired surplus of 500,000 *l.*, and as affording a probable means of accomplishing the complete equalisation of the salt duties, and other desirable fiscal reforms, at no distant future. We are strengthened in this hope by the circumstance that our estimates of the produce of our new taxes have been prudently framed; but after all we have only estimates on which to work, and we must not disguise the fact that should our anticipations of our position at the end of the present financial year be disappointed, we may again have to come to the Council to ask for further aid in completing the task we have in hand, a task than which no weightier one ever rested on the Government of India.

"I have now my Lord finished my special task, and I will add only a few words of a more general character. The objects of the Government, it will have been gathered, are twofold; first, to obtain that addition to the public income which experience shows to be required to meet the charges that arise, directly or indirectly, in a series of years, by reason of scarcity and famine; and second, to secure a proper margin of ordinary surplus to meet those unforeseen irregularities in the revenue and expenditure, which necessarily lead to differences between the estimates of the year and the actual accounts.

"As to the first of these objects, I desire to say that the recognition by the Government of this new obligation, implies no suggestion of diminished public wealth or a decaying revenue. Rather, the very contrary is true, and it is the stronger perception of the generally advancing condition of the community, and of its requirements and capacities, that has induced this movement. It is

the firm intention of the present Government to apply the funds now to be provided for this special purpose, strictly to the exclusive objects which they were designed to secure. In such matters, no doubt, Governments cannot fetter their successors, and nothing that we could now say or do would prevent the application of this fund to other purposes. Without thinking of a future far removed from us, events might, of course, happen which would render it impracticable even for us, who have designed these measures, to maintain our present resolutions.

"So far, however, as we can now speak for the future, the Government of India intends to keep this million and a half as an insurance against famine alone. In saying this I should explain that we do not contemplate the constitution of any separate statutory fund, as such a course would be attended with many useless and inconvenient complications, without giving any real security. Unless, then, it should be proved hereafter by experience that the annual appropriation of a smaller sum from our revenues will give to the country the protection which it requires, we consider that the estimates of every year ought to make provision for religiously applying the sum I have mentioned to this sole purpose, and I hope that no desire to carry out any administrative improvement, however urgent, or any fiscal reform, however wise, will tempt the Government to neglect this sacred trust.

"The second of our objects, the maintenance of a substantial surplus, not liable to be found imaginary when our year's transactions are completed, we regard as the means for securing that continued amelioration of our fiscal and administrative systems, without which no true progress or real economy is possible.

"I will only further detain the Council to say that, if one fact has been more certainly established by experience than another, it is this, that, in carrying out really effectual and satisfactory measures of relief in time of famine, sound principles and good administration are far more important and far more efficient agents than the lavish expenditure of money. It would be easy to show that, during the late famine, the districts in which we find false principles, bad supervision leading to every sort of dishonesty and peculation, and reckless waste of the public funds, are the very places where the extremity of suffering has been reached and lamentable loss of life has occurred. On the other hand, in districts where the failure of the crops was quite as complete, and the difficulty of saving the people from starvation was as great, it has been shown that sound principles and good administration can make wise economy compatible with the most efficient system of relief. It is a truth which cannot be too distinctly recognised by the Government and by the public, that it is not only by the expenditure of money, or by merely material means, by railways, roads, and works of irrigation, that we can protect the people against famine; but that much progress in their social condition and increase of wealth, as well as improvements in the every day administration of the country, are also conditions which must be fulfilled before complete and permanent protection against famine can be obtained. To fulfil these conditions a thoroughly sound financial position is an essential preliminary, and it is this that we seek to establish."

His Honor the LIEUTENANT GOVERNOR said:—"My Lord, I have been invited by my honourable friend, Sir John Strachey, to explain the measures which it is proposed to adopt in Bengal with a view of carrying out the policy of the Government of India which he has just declared, and I will endeavour to do so as briefly as the circumstances will permit.

"I think it must have been generally anticipated, even before my friend made his able and comprehensive exposition of the present financial position of Government, that it was quite impossible that the administration of the country could be carried on without some increase of taxation.

"If only the country could be secured for a few years from famine, war, or other calamity, the finances of India would evidently be in a most flourishing condition. But such extraordinary calls as have been made upon it in the last few years to meet the expenditure of recurring famines, have plunged the country into difficulties from which it can only be relieved by such measures as shall provide a very considerable increase of revenue to the Imperial Government.

"I may, I think, say for the people of Bengal, that they have for some time past been prepared for a demand to bear, in common with the other provinces of

of the Empire, their share of the cost of meeting these extraordinary charges; and I feel that they will cheerfully accept the requisition which I shall be compelled to make upon them. I am sure that the action of the Government of India, in determining to save the lives of the people at any cost which it was possible for the country to bear, has the entire concurrence of the people of Bengal. In the early stages of the famine at Madras, many influential and leading men of the country expressed a wish that everything which could be done with this object should be done, and that the cost should be subsequently raised from them by taxation fairly distributed.

"I have under these circumstances felt no hesitation in expressing my readiness to accept the burden which it is proposed to throw on Bengal as its contribution towards the expenses of famine relief, and I feel that I shall have the support of the local Council and the public in the measures which I shall be compelled to lay before that Council in a few days to meet the call which has been made upon me.

"I should not, however, be dealing frankly with your Lordship if I did not say that the expressions which I have heard of the readiness of the people of Bengal to bear their share of the cost of famine have been qualified by a strong wish that, before imposing fresh taxation, the Government of India should thoroughly analyse the increasing charges of the army, with a view of applying to that branch of the public service the same rigid economy that has been applied to other branches of the service. I am not in a position to say how far this wish is reasonable, or how far compliance with it is possible; but I feel it my duty to say that I know it is a subject which is very much occupying the mind of educated native gentlemen in connection with the question of fresh taxation, and that considerable agitation of the subject is going on. And it is therefore with sincere pleasure that I have heard that the question is receiving full consideration from the Government.

"I have much pleasure in saying that the general effect of the decentralisation system, in respect to the facilities which it has given to provincial administration, has been thoroughly satisfactory. In making the local governments responsible for expenditure, and giving them a direct interest in the development of various branches of the revenue, it has secured a careful scrutiny over the expenditure of all departments, and a deep interest in all improvable heads of revenue, which has extended to all grades of the service. District officers understand that the provincial government cannot devote money to new works and schemes without an improving revenue, and they have cordially and loyally co-operated with the Government in suggesting such measures as appear likely to beneficially affect the revenue.

"The local government has been able, since the first introduction of the system in 1870-71, to carry out many measures of improvement on its own responsibility, which would, before the introduction of this system, have had to wait upon the requirements of other provinces. All friction with the Imperial Government has been obviated and much useless correspondence avoided.

"I think that, in adjusting taxation to the special circumstances of each province, and equalising as far as possible the relative incidence of taxation upon the various classes of the community, leaving the details to be settled by the local government, the Government has acted most wisely. The circumstances and condition of the various provinces are very different, and the incidence of present taxation is also very different in one part of the country to what it is in another. It is, as has just been explained, proposed to levy in the North Western Provinces a cess upon the land, while last year the deficiency of revenue was there made up by a license tax on trades. But in Bengal we have already, in the last few years, imposed upon the land a charge of 600,000 *l.*, of which 300,000 *l.* has been assigned to the Imperial Government as a permanent contribution, while our trading community has been left perfectly free of taxation. Though, therefore, I admit it is just and reasonable that the landed interest should, as in the North Western Provinces, be called upon to share with the trading classes the incidence of taxation, I feel that it is quite impossible at the present time to ask the landed interests and the agricultural population of Bengal to pay anything further; and feel, in common with nearly all the officials throughout the country who have been consulted on the subject, that the time has come when the trading and artizan classes should

be called upon to bear their share of taxation from which they have hitherto been free.

"It may perhaps be considered right that I should take this opportunity of stating formally to the Council the measure which I propose to submit, under the sanction which I have received from your Excellency's Government, for the consideration of the Bengal Legislative Council, in order that I may be in a position to comply with the requirements of the Imperial Government.

"Last year when introducing the public works cess on land, I observed that there appeared to be a very general opinion that something should be done to throw a portion of the incidence of taxation upon the non-agricultural classes. Time did not then admit of the elaboration of any measure for the purpose, but I promised that I would consult with the Commissioners of Divisions in Bengal, and would watch the working of the new license tax in the North Western Provinces with a view of considering whether we could not shift some portion of the burthen of fresh taxation upon classes not interested in the land.

"The result of the reference to Commissioners and local officers was to show that there is a large preponderance of opinion in favour of the feasibility of introducing and working a license tax of the kind proposed. The events of the past year have, however, made it clear that, so far from our being able to relieve the classes interested in land by transferring a portion of their burden to the classes engaged in trade and commerce, we shall require not only all that we now draw from the provincial public works cess, but a very considerable additional income to enable us to meet the liabilities which the Supreme Government is compelled to impose upon us. The amount that we are now required to find to enable the Imperial Government to meet famine expenditure is thirty lakhs of rupees nett; and we must therefore raise a sum of money sufficient to cover all costs of collection and to save us all risk of inability to meet the unpaid demand.

"With the approval of the Government of India, it has been determined to raise a sum estimated on this basis by a tax upon trades, dealings, and industries, throughout the Lower Provinces. Looking to the sums paid by the landed classes and the cultivators under the Road Cess and Public Works Cess Acts, it is clear that this is not too large a demand to make upon the commercial and industrial wealth of this great province. During the last few years Bengal has advanced rapidly in wealth. Its trade has received large developments, having profited generally by the misfortunes of other provinces, and by the gradual improvement of the agricultural classes at home. Its people are, on the whole, the most lightly taxed in all India.

"It having, then, been determined to levy a tax of this amount upon trade and commerce and industries other than agriculture, the question remained what shape the tax should take—should the money required be raised by imposing substantial rates upon the wealthier members of the trading and industrial classes, or by imposing a light general tax upon every class of trade and industry, or by a combination of those measures? To enable us to decide this point, the records of former taxes upon trade and industries were carefully scrutinized.

"We have most carefully examined the statistics of the various license taxes, certificate taxes, and income taxes passed or proposed and discussed since 1861, and have endeavoured to apply the facts thus gleaned in such a manner as to be able to form a very rough approximate estimate of the yield of the modified license tax which we now propose. On the whole, the conclusion which we came to on a review of the foregoing and other available facts, was that, if we levied a license tax upon trade and industrial incomes of 200 rupees and upwards at the rates adopted in the Certificate Tax Act of 1868, we could not hope to realise much more than fifteen lakhs of rupees in all Bengal. There was, moreover, this objection to any tax based on the model of the Certificate Act, that it was after all a tax regulated directly by reference to income, and that in the higher classes the rates were too high for a mere license tax.

"The fact that India is, after all, a country where the number of wealthy men is very limited, must always be borne in mind when considering questions of taxation. Any tax, therefore, which is to be largely productive must be assessed on a very large number of people, and it is quite impossible to hope that we can raise all we want by a tax, however heavy, to be levied on only the wealthiest traders. We want to make all classes pay their fair share of taxation. We have,

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in respect to the land cess, levied it from every class of raiyat, and the tax on trades and industries should follow the same lines as far as possible. The classes who suffer most when famine occurs should certainly contribute something in seasons of prosperity to funds raised for purposes of enabling the Government to meet famines.

"It was resolved, therefore, that the tax should take the shape of a license tax, of which the maximum rate should be 200 rupees, and that maximum to be only leviable upon joint-stock companies and a few of the very largest traders and bankers. Substantial traders of a lower class will be taxed at the rates of 100 rupees, 32 rupees, and 10 rupees, while small traders and artizans will pay 4 rupees, 2 rupees, or 1 rupee, according to their means.

"In the town of Calcutta a license tax is already imposed on "professions, trades, and callings" in manner set out in the third schedule of Act IV. (B.C.) of 1876. Under that schedule 2,51,000 rupees are annually collected for municipal purposes. It appeared that, with certain exceptions, the rates therein set forth would be suitable rates to impose for the purposes of a provincial license tax in the town of Calcutta, so far as the classes specified in that schedule were concerned. It is obviously very desirable to extend existing forms of taxation where they exist, and are capable of adaptation, rather than impose new taxes; and though it may involve some loss of money, we have determined to apply to Calcutta its present form of municipal license tax, rather than introduce a new tax, with a new assessment and a fresh collecting and assessing machinery. In Calcutta it is not proposed to exempt any of the classes mentioned in the schedule of the Municipal Act. Calcutta has specially benefited by the growth of trade, and its professional men have specially shared in the general prosperity of the place. The tax is so small that I am sure they will gladly accept it as a most beneficial substitute for the income tax with which my honourable friend has just threatened us.

"The only addition to the existing license tax is that joint-stock companies and wholesale dealers shall pay a license fee of 200 rupees, and that wholesale brokers shall pay a license fee of 100 rupees per annum; and further, some of the classes of artizans and mechanics who will be subject to taxation in the interior will also be subject to the license tax in Calcutta.

"It has been decided that, after an estimate has been made of the probable proceeds of a license tax, such as that above described, within the municipal limits of Calcutta, the municipality should be required to contract for the payment to Government of a fixed annual sum, such as would leave the town a fair margin for cost of collection and to cover all risks.

"For the interior of Bengal I propose to ask the local council to pass a License Tax Act under which the highest rate levied upon a joint-stock company or any wholesale dealer will be 200 rupees. The license fee upon other classes will be graduated in a few clear and distinct grades down to one rupee. The rates, while we hope they will be very productive, will, it is believed, fall very lightly indeed upon any class; and the various grades will be capable of easy classification without any direct reference to income or any sort of inquisitorial proceeding on the part of assessors.

"It has further been decided that the house cess under Act X. (B.C.) of 1871, and Act II. (B.C.) of 1877, should be remitted in the case of those paying license tax. The house cess was made a part of the Road Cess Act in order to compel traders and professional persons in the interior, living outside municipal limits, to contribute, along with the cultivating classes, for the purposes of that Act. It brings in very little at present (only about $1\frac{3}{4}$ lakhs for all Bengal), and is very unpopular with the officials and the public. Under the Provincial Public Works Act, the house cess is again levied on the same classes at maximum rates. The license tax will fall on precisely the same class of persons as pay house cess under the two Acts last mentioned, and it would be felt as a very great hardship if they had to pay tax three times over—first for local purposes, then for provincial purposes, and lastly, for Imperial purposes. It is best to remit the house cess altogether, and to levy one tax only on trades and industries. The loss to district road committees will be comparatively trivial, and will, if necessary, be recouped to them, and the provincial finances will probably not suffer at all in the end.

"The Local Government is well aware that, in proposing to levy a direct tax of this kind upon such a large body of people, it is undertaking a task of great

magnitude. But the circumstances of the country render the levy of this amount of taxation imperative, and I believe the necessary amount could not be raised in any less objectionable manner.

"I have heard with great satisfaction the announcement that it is the intention of the Government of India to take measures to equalise to some extent the duties on salt throughout India, and though I should not have advocated in itself a decrease in the salt duty levied in Bengal, which is a very popular form of taxation, I am glad that the measure of equalisation should have resulted in a diminution of the rate of duty in Bengal, at a time when we are imposing such a heavy burthen on the people in other respects, though I cannot help feeling that it is a sacrifice of revenue in concession to theory which would afford no real relief to the people."

His Excellency the PRESIDENT.—"I am reluctant to prolong the proceedings of the Council at this comparatively late hour; but the general importance of those explanations with which I desire to accompany the questions now before me will, I trust, be my sufficient justification for making a further appeal to the attention of honourable Members.

"After the statements made to-day by my honourable colleague, Sir John Strachey, and my honourable friend the Lieutenant Governor of Bengal, I need not now refer in any detail to the principal measures which the Government of India, reviewing all the present circumstances and prospects of the Empire, has deemed necessary for giving to our financial position the additional strength it undoubtedly requires. But I desire to explain how we propose to employ the money now asked for, and also to add emphasis to the statements of my honourable colleague as to the fundamental idea which underlies the present financial policy of the Government. Guided by this idea, we are resolved to seek the support we require through an extension of the responsibilities and resources of the local governments, rather than from any mere addition to the machinery or revenues of the central authority. We are convinced that the coherent development of this multiform Empire can only be secured by gradually enlarging those local foundations which sustain the wide-spread fabric of the State, and stimulating throughout all parts of its complex administrative structure the free play of a healthy spirit of self-reliance and mutual support.

"For this reason, the Government of India is determined not to deviate from the course on which it entered at the commencement of the present financial year. That course has been cordially encouraged by Her Majesty's Government; and we have the best reason to believe that it has approved itself to all the local governments whose intelligent co-operation ensures the successful prosecution of it. The statement made by Sir John Strachey will, I trust, have satisfied the Council that the additional revenue now required by the Government, and the increased burdens which must consequently be borne by the people of India, are the inevitable consequences of famine, and of famine only. I will not abuse your sympathies by harrowing your feelings with any description of the ghastly scenes I have witnessed this year in Southern India; scenes which, horrible as they were, only partially revealed the mass of unseen, unuttered misery that lay behind them. I feel sure you will believe that no such sights were needed to impress me, and I am equally confident that no such descriptions are needed to impress this Council with a profound sense of the paramount obligation now resting on us all to spare no effort for preventing the recurrence, or mitigating the effects, of such calamities. But of one thing I am convinced. Our efforts must fail if they be merely the uneducated offspring of casual impulse and indefinite sentiment. The primary condition of successful effort is the strictly systematic subordination of it in all directions and in all details, to the verified results of experience, and the carefully ascertained conditions of what is practically possible. It is not by the indulgence of that morbid sensibility to the dramatic elements of horror which so unconsciously simulates compassion, it is not even by exclamatory utterances of a generous impatience, or a genuine grief, under the painful contemplation of the sufferings of our fellow-creatures, that we can practically prevent or alleviate such national calamities as those through which Southern India has been passing during the last two years. We might as reasonably hope to solve the hideous problem of London pauperism by bestowing pence on street beggars, or pathetically depicting their raggedness in our illustrated journals for the encouragement

ment of promiscuous almsgiving. I am profoundly persuaded that every rupee superfluously spent on famine relief only aggravates the evil effects of famine, and that in all such cases waste of money involves waste of life.

"The measures now before the Council have, for their principal object, the provision of that increase of the public income which experience has proved to be the first condition of any practical insurance against famine; and, therefore, it is only proper that the Council should know how we intend to employ the resources which its adoption of these measures will place at our disposal for that purpose.

"The tasks bequeathed to the Government of India by the calamitous circumstances of the last two years have now, I am thankful to say, more direct reference to the future than to the immediate present. They are not, on that account, less imperative or less seriously recognised; but their comparatively prospective character is a fact which I cannot record without a deep sense of gratitude; gratitude to Providence for the reviving fertility of districts recently stricken barren by a prolonged and quite unprecedented disturbance of the atmospheric conditions to which they are subject; gratitude to those valuable public servants in, and from, all parts of this Empire, to whose devoted and indefatigable exertions the people of Southern India is indebted for the restriction and abbreviation of a terrible calamity; and gratitude, no less sincere, to the generous charity of the British nation, which has, I truly believe, materially contributed, not, indeed, to the preservation of life (for to that object it was not applied, and for that object it could not have been legitimately invoked), but to the mitigation of much of the suffering and distress which such a calamity must inevitably bequeath to its impoverished survivors.

"Now, turning to the contemplation of the future, our first duty must be, I fear, to recognise and face, with all its consequences, the sad but certain fact that, in the present social condition of India, famines cannot, for many years (I might almost say for many generations) to come, be entirely prevented. The population of this country is still almost wholly dependent upon agriculture. It is a population which, in some parts of India, under those securities for life which are the general consequence of British rule, has a tendency to increase more rapidly than the food it raises from the soil. It is a population whose consumption, in many places, trenches too closely on the crops already provided by its industry; and which, therefore, runs great risk of having no accumulated produce to depend upon, whenever the earth has failed 'to bring forth her fruits in due season.' A people permanently living under such conditions; a people, that is to say, whose entire labour provides only just food enough for its own annual sustenance, is, it must be confessed, a people removed only a few degrees from a state of barbarism. Until the accumulated fruits of industry exceed the current requirements of the population for its own subsistence, there can be no growth in the wealth of the community; and, until the national wealth, that is to say, the exchangeable surplus produce of the country, has been increased up to a certain standard, there can be no adequate security against famine. To the attainment of this object, therefore, all our efforts, in every department of the administration, must be constantly directed. But at the same time it must also be always borne in mind that, until this object has been attained, no exertions, and no expenditure, on the part of the State can practically do more than provide for the restriction and mitigation of periodical scarcity. It is not yet in the power of human science to foresee, still less to control, the uncertainty of the seasons; and this uncertainty, which is so constant and violent in India, must always afflict with exceptional severity any population that is habitually living from hand to mouth. For in that case, when the hand fails to raise a crop, there is nothing left for it to carry to the mouth. Fortunately, however, the material appliances which already exist, and only need to be prudently developed, in order to provide us with an effectual insurance against the worst consequences of famine, are also those which, if rightly employed, will most rapidly promote that general increase of the national wealth on which alone we can reckon for the permanent prevention of famine.

"Now, of the countless suggestions made from time to time, and more especially during the present year, for rendering less bitterly ironical than it still seems, when read by the sinister light of recent events, that famous inscription on the huge granary built at Patna for '*the perpetual prevention of famine in these provinces*,' there are only three which merit serious consideration.

These are, *firstly*, EMIGRATION; *secondly*, RAILWAYS; and, *thirdly*, IRRIGATION WORKS. Unfortunately for India, however, the first of these three material factors in the practical solution of problems similar to those we are now dealing with, is inapplicable, or only very imperfectly applicable, to the actual conditions of this country. The first condition requisite to render emigration available as a precaution against famine, is a normal excess of the population as compared with the food-produce of the country; the second condition is sufficient energy on the part of the surplus population to induce it to seek a higher standard of material comfort than that to which it is accustomed; and the third condition is a foreign field of labour in which this higher standard may be reached. Now, none of these conditions are sufficiently developed in India to justify reliance upon emigration as an efficient auxiliary in our struggles with famine. Of our whole population, only a small portion as yet exceeds its food-producing power. The possible increase of this proportion of the population will undoubtedly augment our future difficulties, if in the meanwhile no adequate correctives be applied to them. But in those parts of India which during the last two years have most suffered from scarcity, the population only averages at 250 inhabitants to every square mile; and since those districts comprise large areas of uncultivated land, this average cannot be regarded as at all excessive. In the next place, there is no contesting the fact that, in spite of the inducements offered to emigration by this Government, in spite of the widespread organisation for the recruitment of it established by colonial governments, and in spite of the encouraging example furnished by that small number who, having tried the experiment of temporary emigration, return after a few years' absence, in possession of savings which they could not otherwise have stored by the labour of a lifetime; in spite of all these things the people of India *will not* emigrate. The uncomplaining patience of the Indian raiyat has a profoundly pathetic claim upon our compassionate admiration. In no country of the western world could a national calamity so severe and prolonged as that which has now for more than 24 months afflicted one-half of this Empire, have lasted so long without provoking from the sufferings of an ignorant and starving population agrarian and social disturbances of the most formidable character. But for this very reason we cannot safely frame any plans for improving the condition of the Indian raiyat in exclusive reliance on his spirit of adventure. And, although the exportation to foreign countries of large numbers of the people, without reference to their feelings, and in opposition to their known inclination, is a policy which might possibly have been enforced by a Mogul emperor, it is certainly not a policy which can be adopted by a British Government. It is a very significant fact that those of our native subjects who do occasionally emigrate belong to the least, rather than the most, densely populated parts of the country. Finally, it must be borne in mind that, if to-morrow all the native races of Hindustan were animated by a simultaneous impulse to emigrate, there is at present no field of foreign labour capable of absorbing a proportion of the enormous population of this continent sufficiently large to make any appreciable difference in the general condition of the remainder. Our colonies take from India annually a few thousand labourers. Multiply that number by 10 or even 20, and the per-centage of Indian emigration would still bear but an insignificant relation to the number of the whole non-emigrant community. For all these reasons, although emigration unquestionably claims our fostering encouragement, I fear that for many years to come we must practically exclude this expedient from the list of those on which we mainly rely as a means of insuring the population of India against the calamities of periodical famine. The conclusion thus arrived at forcibly confines our immediate efforts to the most rapid development, by the cheapest methods, combined with the most appropriate and efficient application, of the only two remaining instruments for increasing the produce of the soil, facilitating its circulation, and thereby improving the general social condition, and augmenting the collective wealth of the whole community. Those instruments are railroads and irrigation works.

"Now, the incalculable value to India of her present railways has been unmistakably demonstrated during the past year, and the Government is unquestionably bound to stimulate the extension of this class of works to the greatest extent, and with the greatest rapidity, consistent with the requirements of financial prudence. The capital expenditure on the guaranteed railways, during a period of 28 years, has amounted to not far from 95 millions sterling,

sterling, with a result to be measured by about 6,000 miles of broad gauge line. During the last nine years the outlay on State railways has amounted to about 18½ millions, producing 1,050 miles of broad and 1,200 miles of narrow gauge line, more or less finished. I need not here re-open the once-vexed question of broad *versus* narrow gauge. For all practical purposes that question has long ago been settled. Had we now to consider the construction of long lines of rail, solely or chiefly for military purposes, I doubt not that many arguments might be forcibly urged in favour of a broad gauge system. But when the object in view is to stimulate the exchange of commodities, and provide for a goods traffic with special reference to local needs and local means, then I think it cannot possibly be doubted that any extension of our railway system must be carried out in strict conformity with that method which experience has proved to be the cheapest, and indeed the only one financially possible in the circumstances of a poor country with a languid commerce. The importance of strategic railroads to such an empire as this, is not, in my opinion, open to question. But it is not for the construction of strategic railroads that we are now seeking assistance from the local populations and Governments of India.

"In the course of future discussion upon the Bills we hope to introduce to-day, my honourable colleague in charge of the Public Works Department will, I trust, have an opportunity of making a departmental statement; and, I doubt not he will then be able to lay before the Council much valuable and suggestive information as to the action of his department in connection with relief operations. But, with all questions appertaining to the employment of public works for the prevention or relief of famine, I am only now concerned to deal from a financial point of view; and no further than may be necessary for the explanation of those financial conditions which must invariably govern the permanent famine policy of this administration.

"Now, it is an unquestionable fact that the railways, and the railways alone, were the salvation of the situation in North Bihár during the famine of 1874; and that they have again been the salvation of the situation in Madras during the famine of the present year. The sea, no doubt, would have thrown rice into the town of Madras; but with the cattle dying of drought, it would have been impossible to move the grain up-country; nor, if every possible mile of navigable canal had been completed throughout the Madras Presidency, would it have greatly helped us to throw grain into those very districts where the famine has been at its worst; for the broken upland country of Bellary and Kurnool, and the Mysore plateau, are physically impracticable for big canals; and had there been no railway within reach of these districts, the people, where they have now died by hundreds, must have assuredly succumbed by thousands.

"I am satisfied that the development of a network of subsidiary lines of railway, giving the means of transport through every district of British India, has become a matter of vital necessity for the attainment of the great object now before us. To accomplish this, in accordance with the financial and administrative policy already explained, we propose to call upon the various provincial governments to undertake at once the preparation of such a scheme of local railways, with plans for their gradual and systematic execution, carefully made out by the best informed local authorities. Our present object is to render available, within the shortest possible time, a maximum length of line specially constructed for a slow goods traffic rather than to provide those more ample conveniences for passengers and goods which have been commonly deemed necessary for all Indian railways hitherto constructed. We have every reason to believe that, by restricting the works at the outset to the essential requirements of a slow goods traffic, we can, without any sacrifice of durability or sound constructive principle, reduce the first capital outlay even below the amount which was found sufficient for the execution of the Hatrass and Muttra Railway in the North Western Provinces; a line which furnishes us with a most instructive illustration of what may be done, under a local government in the way of thoroughly useful work executed at a small cost. We have also in the United States of North America an encouraging example of the rapidity and financial ease with which cheap railroads may be constructed over vast tracts of sparsely populated territory, and of the incalculable benefits conferred by them on every part of a continent even more spacious in extent and various in climate than our own.

"During my visit to Madras and Mysore, I had many opportunities of obtaining

ing information about the distribution of grain into the distressed provinces. I cannot doubt that but for the main trunk lines of railway there must have been an appalling and quite irremediable failure in the supply of food to those provinces: and, for all purposes of famine relief, I am equally convinced that the proved utility of these great arterial lines will be immensely increased by the cheap internal railroads we now propose to commence, with the intention of completing them as rapidly as may be compatible with the extent of the financial resources at our disposal for that undertaking.

"The early conclusion of such an undertaking must necessarily depend upon its financial practicability; and for this reason all minor considerations must be subordinated to the most rigid economy in construction, and the most severe limitation of the works to what is indispensable for the efficient exercise of their special function. But, if these conditions be duly complied with, I have confidence that, at a comparatively early period, we shall, without any strain upon our financial resources, have extended to all parts and provinces of our Empire the most efficacious protection, not indeed from dearth (for that is impossible), but from those terrible effects of dearth which now generally terminate in famine.

"These, then, are the principles on which we are prepared to apply at once to the extension of our railway system, as a means of insurance against famine, an adequate proportion of the resources at our command for that purpose. We cannot, indeed, solely for the sake of developing local commerce, undertake to build railroads on the commodious and costly scale of our present main lines, which have been constructed with a view to their general utility in many other ways. But with the active co-operation of the local governments, and by steadily adhering to, and prudently developing, the great principle of provincial responsibility which is the backbone of our financial policy, we are persuaded that the resources of the State will now be sufficient for the early and continuous construction of a wide network of cheap provincial lines well adapted to the special object for which they are required. It remains to explain to the Council the manner in which we propose to apply to the extension of irrigation works precisely the same principles and policy.

"Here I must observe that there has recently been a tendency to discuss, in a somewhat partisan spirit, the relative usefulness of irrigation works and railways as protections against famine. I deprecate all such controversial discussions. They are no less out of place than arguments as to the relative value of food and air for the preservation of animal life.

"It is certain that throughout the greater part of India the produce of the soil may still be very considerably increased by artificial irrigation. But it is equally certain that in many parts of India, and for many kinds of Indian crops, irrigation could only be employed at a cost which would render it unremunerative. Canal irrigation cannot everywhere be supplied from permanent sources; and wherever it is not supplied from permanent sources, it frequently proves altogether abortive as a preventive against famine. Again, in the second year of the drought from which we have been suffering throughout Southern India, tank irrigation generally failed. Moreover, even were it physically possible to apply irrigation to all the cheap millet crops now grown upon the uplands of Madras, the expense of their cultivation by that means would render them quite unpurchasable by the classes who at present derive from them their chief means of subsistence. The difficulties and disasters of the recent famine have been greatest in Madras. But Madras is, taken as a whole, the best irrigated part of India. Out of a total area of 22,000,000 acres under cultivation, that Presidency has some 4,000,000 acres artificially irrigated; and its entire irrigation system is supervised by professional officers who, in their own line, are unsurpassed. One part of the irrigation system of Madras is supplied by the permanent rivers; and of these, the number is limited. All the rest of it is derived from the local rivers and storage tanks which are scattered in profusion over the whole Presidency. Now, the experience of the present year has proved that the latter source of supply is only one degree less dependent on the normal rainfall than are the dry crops of the unirrigated districts. If, therefore, we are to insure Madras against future famines by largely increasing its present water supply, it is exclusively upon the permanent rivers that we must reckon for our attainment of that object. Assume (and from all the inquiries I have yet

yet been able to make, this is the most I feel justified in assuming) that the waters of the permanent rivers might be so employed as to irrigate another half million of acres. What effect would the produce of half a million of acres have had towards preventing the famine in Madras? It would not represent one-third of what the railways alone have carried down from Northern India, and it is about equal to what was landed by sea during only two and a half months out of the twelve through which this famine has lasted. So far, then, as it was possible to render irrigation a protection against famine in a second year of drought, Madras has received, within a narrow margin of some 20 per cent., all the benefit which the nature of the case and the circumstances of the country permitted, and yet Madras has this year suffered from a worse famine than has afflicted any province of India during the present century. In view of such facts as these, we cannot safely lay down any fixed rule for universal application. The problem of irrigation works, when closely examined, reveals fresh difficulties at every stage. It is easy for those who have not thoroughly examined it, or others who have examined it only from a purely professional point of view, to tell us that by the expenditure of a few millions we might permanently insure this vast Empire against famine. But the Government of India, which is responsible for every rupee of public money raised or spent by it, has been taught by bitter experience that there may be many promising and attractive projects for irrigation which, when carried out at considerable expense, and under the most accredited supervision, bequeath to the Empire little or nothing but a hopeless financial burden. India has good reason to be proud of her school of hydraulic engineers. But it is the tendency of all professional ability to somewhat exaggerate the general value of the special material in which it works. The Athenian tanner believed that, for the purpose of fortifications, there was nothing like leather; and, so far as I can judge, some of our most experienced and eminent canal engineers are not entirely free from an unconscious predisposition to assume that, instead of irrigation existing for the sake of cultivators, cultivators exist for the sake of irrigation. Whether the value of increased produce will in any particular case, be sufficient to justify the requisite outlay of capital on providing irrigation; whether the necessarily limited amount of capital available for works of improvement is best applied to irrigation works; or, again whether the physical conditions of the locality will practically admit of irrigation at all, to these and many similar questions no general answer can be given. Each case must be decided in reference to its own merits, and on a careful review of many conflicting considerations.

"But, though I feel that, for all these reasons, we must be constantly on our guard against premature generalisations and impulsive action in such matters, I am none the less most fully persuaded that, next to the facilitation of transport, our greatest safeguard against future famine will be found in a well-considered and widely developed system of irrigation works. The surplus produce of industry is the foundation of national wealth; and irrigation is the most certain means of improving and extending agricultural industry. It enables the cultivator to accumulate produce; and if combined with navigation, it also enables him to transport produce.

"Every country which produces only just enough for its own consumption is a poor country. So is every country which cannot export its surplus-produce, and exchange it for other commodities. Therefore, admitting even that in many parts of India irrigation cannot appreciably augment the local food-supply, it by no means follows that irrigation cannot largely augment the wealth of the whole community: for, if this Empire be adequately provided with the means of transport, it is not so much by increasing the actual food-supply of the people as by helping to create other and different produce, not required for the consumption of the people, and possibly not even adapted for such consumption, that extensive irrigation will promote the social and financial prosperity of India. It is only by the gradual and continued improvement of their material condition that the people of this country can permanently escape the calamities they now suffer from the uncertainty of the seasons.

"To look to irrigation works as a panacea for our misfortunes, would be to trust to an illusion; to hesitate to recognise them as among the most certain of our means of protection, would be to reject the irrefutable evidence of prolonged experience.

"A memorandum has been placed in my hands, showing, from the latest returns of the actual operation of the irrigation works in the North-Western Provinces, that the whole area now irrigated by them is about 1,500,000 acres; which, under pressure, might be extended to 1,600,000 acres, producing respectively 775,000 or 800,000 tons of grain, and providing food for eight months for six million to six and a half million persons. The progress of these works will add half a million of acres, and this addition would yield one-quarter of a million tons of food, and feed for eight months two millions of people. Thus, these works will secure the food, for the period named, of between eight and nine millions of persons.

"I need not comment on these figures; but, while such results may be shown as the outcome of irrigation works, what, let me ask, would be the position of a province in which the produce, being considerably in excess of the ordinary wants of the people, was not provided with the means of exporting its surplus stocks? Of one great staple product of the north of India—wheat—it may be affirmed, with certainty, that a trade has been developed, during the last four or five years, chiefly through the agency of railways, which has already reached a value of two millions sterling, and which could never have come into existence by any other means. Without depreciating the great value of water communication, which I recognise most fully, so far as it is practically attainable, I cannot lose sight of the fact that the extension of the Electric Telegraph, and of Steam Navigation, have rendered the operations of modern trade more than ever dependent on time, as an essential element in all combinations; and thus the speed which can only be got by railways enters more and more largely into the considerations to be weighed in designing means for giving the necessary extension and improvement to our inland communications.

"I conclude, then, that we shall be certainly right in carrying out irrigation works wherever the water supply is both sufficient and constant; and wherever the material difficulties to be overcome do not involve an outlay that interposes insurmountable financial obstacles; so long, of course, as due attention be at the same time given to the means of communication. But we cannot, and do not, undertake to provide irrigation gratuitously to those for whose special benefit it is required. We cannot afford to apply to new irrigation works the financial policy which has hitherto rendered so costly, and so unremunerative, the works of that kind which are already constructed. Here, again, we can only proceed in strict accordance with the principle of provincial responsibility and self-support. As the only funds at the command of the Government for irrigation works are derived from the country itself, the cost of such works must fall to a great extent upon those who derive from them immediate benefit. I repeat that it is on the co-operation of the whole community we reckon for the means of securing the whole community against the worst consequences of periodical scarcity. But it is to the local Governments that we look for the execution of local works of a preventive character; and it is upon local resources that we must depend for the ultimate supply of the funds necessary to provide and maintain such works. I am aware that there are already some parts of India whose exclusively local interests are practically secured by the bounty of nature, or the industry of man, from the direct effects of famine. In the nature of things the population of those particular localities may, and probably do, derive some immediate advantage from the periods of scarcity which so fearfully afflict their fellow subjects in other provinces. But it would be an insult to suppose that their fortunate exemption from the perils and sufferings common to the rest of the community can furnish any argument, they would stoop to urge, in favour of exempting them from their fair participation in the support of any general burden imposed for the protection of the whole community from such sufferings and perils. Whilst, therefore, I do not doubt that the chief cost of protective works ought to be borne by those who most need them, and will chiefly benefit by them, I must maintain that no province of the Empire, and no class of the community, can be legitimately relieved of the national obligation to contribute to the means required for the construction of such works.

"And here I would ask the Council to listen to the testimony of my honourable friend the Lieutenant Governor of Bengal; who, speaking of the measures

measures he contemplated last spring for dealing with irrigation works in the province he so ably administers, observed that,—

"'During the last five years the Government of India has spent nearly twenty crores of rupees in alleviating famines caused by deficient water-supply. When I say that the Government of India has spent this money, you will understand that this expenditure has fallen not upon the Viceroy and the Council, but upon the people; and that, if the necessity of expending their money had not been forced upon the Government, the taxation of the people would have been diminished to this extent. Now, the only way of averting famines arising from drought is to make the greatest use which science and experience can suggest of the supply of water which fortunately nature has given us in Bihár. * * * This, of course, cannot be done without the expenditure of money, and the question is who, in fairness and justice, should find this money?

"'After very careful consideration, I came to the conclusion that, as the whole of the province of Bengal suffered when there were such famines as have occurred of late years in Orissa and Bihár, it was fair that a large proportion of the cost should be borne by a tax laid upon the public at large. But it also seemed to me fair, and I believe you will agree with me, if you will give the subject your unprejudiced consideration, that a share of the cost should fall on the people who directly benefit by the introduction of water to the neighbourhood of their fields, and are thus assured of a good crop at all seasons, instead of being exposed to the risk every few years of absolute failure. When I proposed this, I was told that the people did not want water; that they would sooner be left alone to bear the risk of famine, and was even told that the water of the Sone was destructive to fields. Shortly after this discussion took place, the periodical rains were suspended, and then we had practical proof as to whether or not the Sone water was considered injurious or prejudicial. The people clamoured for water, and to meet this demand, we were forced to open our unfinished canals, by means of which we have irrigated, during the last few months, 200,000 acres of land, which would otherwise have remained waste for the year, but which are now covered with luxuriant crops. The produce of this land represents food-grain of the value of 55 lakhs of rupees, and of this, crops to the value of 40 lakhs certainly would have been entirely lost if it had not been for the supply of canal water; but it also represents the rent of the land, of which the landholder would have been otherwise deprived; and to this must be added the outlay which would fall on him if he had again to give relief to his tenantry in consequence of famine.'

"To sum up, then: The Government of India is convinced, upon a careful review of its financial position and prospects, that the heavy obligations imposed upon it by the calamitous circumstances of recent years, can only be discharged without serious risk to its financial stability, by a strict and patient adherence to the principle affirmed in the financial measures we introduced last year, and developed in those which are now before the Council. That principle involves the enlargement, with adequate precautions, of the financial, and consequently also of the administrative, powers and responsibilities of the local Governments. In the next place, we believe that, if this principle be fairly carried into effect, the new imposts, which the Council is now asked to sanction, will, when added to the resources already created, provide the State with sufficient means for the permanent maintenance of a national insurance against famine, without heavily increasing the pecuniary burdens of its subjects. For the attainment of this object, the material appliances we intend to promote, by means of additional revenue, are cheap railroads and extensive irrigation works. We are conscious of the reproach we should justly incur if, after such a declaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort. We therefore propose to entrust, in the first instance, to the local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means whereby they may from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works; which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the

special duty of the Public Works Department of this Government to keep those objects constantly in view of the Local Governments, and to assist them, no less constantly in their endeavours to give a rational preference to really useful and remunerative works, over those more captivating, but less compensating, subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure.

"The specific projects now announced to this Council, I have not presumed to put forward as the enunciation of any new policy. On the contrary, I should have spoken with much more hesitation if I imagined myself to be treading upon ground not long since surveyed by experienced authorities; and the strongest recommendation I can claim for the views I have expressed is that they differ in no important particular from those of the eminent statesmen who have preceded me in the office I now hold. But between the present and all previous occasions on which the Government of India has declared its policy and principles in reference to the prevention of famine, there is one essential difference which I am anxious to impress upon your attention. I can well imagine that many of those I am now addressing may be disposed to say to me,—'Your good intentions are possibly sincere; but the path to the nethermost pit is already paved with good intentions. Promise is a good dog, but Performance is a better; we have often heard the bow-wow of the first; we have yet to see the tail of the second. We have been told over and over again by the highest authorities that India is to be insured against famine in this way, or in that; but when famines come upon us, we find that the promised way is still wanting. The current claims upon the activities and resources of the Government of India are so numerous, so pressing, so important, official forces and imperial funds so necessarily limited, that when once the daily, hourly strain of a great famine has been removed from a wearied administration and impoverished treasury, its fearful warnings are soon forgotten; its disquieting ghosts are quickly exorcised by the conventional declaration of some unexceptionable principle; its bitter memories decently interred beneath the dull *hic jacet* of a blue book; and there, for all practical purposes, is an end of the matter.'

"Well, then, I think I am entitled to point out to the Council that we are not now fairly open to this customary criticism. We do not speak without having acted; and we promise nothing which we have not, after long and anxious consideration, provided ourselves with the means of performing. I must have very imperfectly explained myself thus far, if I have failed to make it clearly understood that I am not now speaking of what we ought to do, or would do, to insure this country against the worst effects of future famine, had we only the means of doing it; but of what we can do, and will do, with the means already provided for in the measures now before the Council. I do not mean to say that the construction of such an extensive system of local railroads and irrigation works as we propose to undertake will not be the gradual task of many years. But I do mean to say that, in the manner, and on the principles already explained, we are now providing for the prompt commencement, and uninterrupted continuation, of this great and necessary task. We are systematising a policy the principles of which have been repeatedly approved and proclaimed by our predecessors. We are associating with it the interests, the powers, and the duties, of our local administrations. We are providing them with the means of permanently prosecuting and developing it, not without reference to our financial control, but exempt from the distressing uncertainty which has hitherto been inseparable from the practical execution of this policy, in consequence of the obligation which till now has rested on the Government of India, with the very limited funds at its disposal for the prosecution of public works, to choose, from year to year, between the conflicting claims upon its purse of the various and dissimilar localities of this spacious Empire. In that belief I wish to take the present opportunity of publicly expressing my gratitude to those Local Governments with which we have been for many months in confidential correspondence on the subject of their financial powers and responsibilities; and who have not only accepted with alacrity, and adopted with great intelligence, the principles in accordance with which we desire to extend those powers and responsibilities, but have also given us the most encouraging evidence of their ability to improve the large field of activity thus opened to their

their administrative independence. I also desire to express my gratitude for the unreserved approval with which the Secretary of State for India and the Queen's Government in England have honoured and supported the policy I am now explaining to the Council; for it is a policy on which all our plans, and all our hopes, for steady improvement in the financial, social, and administrative condition of this Empire are necessarily dependent.

"But we have also another source of encouragement in the prosecution of this policy. If you look back over a wider and a longer tract of experience than that which is covered by the history of India; if you embrace in one view our own history with the past history of other countries in other climates, you will find that the principles on which we have lately acted, and on which I trust we shall continue to act, in dealing with seasons of calamitous drought, have been found no less applicable, no less efficient, in other countries similarly affected, than they have proved to be in this country, wherever they have been intelligently understood and loyally carried out. There is, I venture to think no more striking illustration of this truth than the history of the scarcity that occurred in Central France during the year 1770-71. That great statesman M. Turgot, was then Minister. His administrative ability was equalled by his philosophical power of thought; and, fighting with difficulties in many respects almost identical with those which we, ourselves, have lately had to deal with—difficulties partly material, but greatly aggravated by the prevalence of extremely erroneous economical conceptions—Turgot conceived, developed, and, in the face of great opposition, carried into effect, views no less identical with those which have guided our own action as to the essential importance of guarding the perfect freedom of inland trade in grain; of improving the internal communications of the country; and of providing relief works of permanent utility, upon which to employ the suffering population. Here, to-day, in India, those views are as sound, and as applicable, as they were in the Limousin a century ago. If, then, from the past we look forward into the future, why, let me ask, may we not hope that, under improved conditions of administration, and with increased development of those material appliances which civilization creates for the provision of national wealth, India will eventually enjoy as complete an immunity from the worst results of scarcity as that which now exists throughout those regions of France where but a century ago such a result might have seemed as difficult of attainment as it now appears to be in many of our own provinces?

"I have only dwelt thus far on that part of our policy which has reference to the material aids we still require to insure this Empire against the worst effects of famine. But I should omit a very important point if I did not also allude to the administrative aspect of the question. In dealing with the crisis through which India has lately passed, it has required the most strenuous efforts, on the part of the Civil Government in all its branches, not only to secure the active operation of all available means for bringing food to the distressed districts, but also to effect the distribution of such food to the people, under proper precautions for the prevention of waste, fraud, and social demoralization. I will not disguise my conviction, that in some parts of the country this strain has been too much for the machinery that had to bear it; and indeed, I may add, that the measures undoubtedly necessary for strengthening, simplifying, and generally energizing, those parts of the local machinery of Indian administration which have proved too cumbrous, too weak, or too inert, for efficient work in any great emergency, have been to me for many months the subject of constant, anxious, and detailed, consideration. It is, I venture to think, very desirable that not only the natural phenomena and social facts of the recent famine, but also the manner in which these have been dealt with in different provinces, under different administrative systems, and the practical results thereof, should be investigated, verified, and recorded, for future guidance. But, whatever be the result of any such enquiry, if to the two conditions of famine insurance on which I have already laid such stress, that is to say, *railways* and *irrigation*, you add a third condition, which is certainly not less important,—namely, a thoroughly efficient administrative system and machinery in every part of the Empire, for the prompt and intelligent application of sound principles,—then, I believe, you will have reached the limits of what is

practically possible, and defined the field of activity within which it is now the duty of this Government to fortify betimes the social interests committed to its charge against the recurrent disturbance of natural forces. The Government of India is an eminently Conservative Government, and I trust that it will ever continue to be so; but to repeat an aphorism, the soundness of which is proved by the staleness of it, improvements really required by change of circumstances are the best foundation for a Conservative policy, and in no way opposed to it. No administration is really Conservative, unless its policy be vigilantly, though cautiously, remedial. Timely remedy from above is the only sure preventive of violent revolution from below. Destiny is a fair player, and never checkmates a nation, a Government, or a class, without first crying "check." It is the interest, as well as the duty, of those concerned to heed that warning cry, and shift their pieces accordingly. In politics, as in all things else, the survival of the fittest is an inexorable law: and those institutions which cannot, or will not, spontaneously adapt themselves to the organic growth of the circumstances to which their functions were originally fitted, are doomed, by the salutary order of the universe, to premature extinction. But into this important question of administrative reform I need not here enter any further. I merely desire to assure the Council and the public that the Government of India is not indifferent to that part of the difficult, but imperative, task bequeathed to it by the prolific experience of the last two years.

"In framing the measures now laid before the Council, we have called to our assistance the experience and intelligence of many of the most trustworthy servants of the Crown in this country, and we have obtained for our plans the general approval of Her Majesty's Government. That the duty imposed on us in performing this task has been an anxious one, I need hardly say. Its successful accomplishment is only to be ensured by the cordial and sympathetic co-operation of all concerned. But on that co-operation I confidently reckon: *Firstly*, because it is the duty, as well as the interest, of every Englishman, whether in public or in private life, to facilitate the arduous task which England has undertaken on behalf of India and her own character; and *secondly*, because I know too well, and esteem too highly, the noble native races of this land to doubt for a moment their patriotic acquiescence in any reasonable sacrifice fairly demanded of them, on honest grounds, for the general benefit of their own countrymen. On behalf of the Government of India, I emphatically declare that we have not, we cannot have, at heart any stronger or higher interests than the permanent welfare of this loyal and patient people, and the permanent credit of its English rulers. These are the interests on behalf of which we now invite your aid, and *quid salvum est si Roma perit?*"

The Motion was put and agreed to.

The Honourable Sir J. STRACHEY then introduced the Bill. He said:—

"MY LORD,—In now introducing this Bill—and the remarks which I am about to make will be equally applicable to all the other Bills in this list, excepting the Salt Bill—I wish to say a few words only. The Government is anxious that our proposed measures should be placed before the public in the most complete form possible, and this object would not be gained unless the Bills, by which we are to carry out our measures, are at once introduced and published.

"I do not now ask that the Bills be referred to a Select Committee, nor is it proposed that any further action should be taken upon them for another month at least. We hope, during this time, to receive the greatest advantage which an honest Government can derive—the full examination and public criticism of our measures.

"As Your Excellency once said, we do not want candlelight, but daylight; and there is no intelligent expression of opinion which we shall not welcome under the difficult circumstances with which the Government has to deal."

ADDITIONAL RATES (N. W. P.) BILL.

The Honourable Sir J. STRACHEY also moved for leave to introduce a Bill for the levy of Additional Rates on Land in the North Western Provinces.

The Motion was put and agreed to.

The Honourable Sir J. STRACHEY then introduced the Bill.

ADDITIONAL RATES (OUDH) BILL.

The Honourable Sir J. STRACHEY also moved for leave to introduce a Bill for the levy of Additional Rates on Land in Oudh.

The Motion was put and agreed to.

The Honourable Sir J. STRACHEY then introduced the Bill.

ADDITIONAL RATES (PANJÁB) BILL.

The Honourable Sir J. STRACHEY also moved for leave to introduce a Bill for the levy of Additional Rates on Land in the Panjáb.

The Motion was put and agreed to.

The Honourable Sir J. STRACHEY then introduced the Bill.

ADDITIONAL RATES (CENTRAL PROVINCES) BILL.

The Honourable Sir J. STRACHEY then moved for leave to introduce a Bill for the levy of Additional Rates on Land in the Central Provinces.

The Motion was put and agreed to.

The Honourable Sir J. STRACHEY then introduced the Bill.

SALT BILL.

The Honourable Mr. HOPE moved for leave to introduce a Bill to amend the law relating to Salt. He said that the object was, by raising salt-duties in the Presidencies of Madras and Bombay, to bring them nearer to the higher duties paid in Bengal, and thus to make a step towards equalising the salt duties throughout India.

The Motion was put and agreed to.

The Honourable Mr. HOPE then introduced the Bill. He said:—

"I will trespass as briefly as possible on the patience of the Council in order to explain its provisions. In the Madras and Bombay Presidencies, the salt revenue is levied in three different ways; there are import duties on salt brought from foreign territory, either by sea or land; there are excise duties on salt manufactured and sold by private persons, and there are the proceeds from the sale of salt manufactured on behalf of the Government, which comprise, in addition to the cost of manufacture, a profit intended to be equal to the duties.

"The Bill first raises the sea import duty throughout the two Presidencies from *Rs.* 1. 13. to *Rs.* 2. 8. per maund, by an amendment of the Indian Tariff Act of 1875. I may observe, in passing, that the Governor General in Council has power, by executive order, to reduce the duties prescribed in that Act, and that this power will be used now for the reductions in the Bengal Presidency, but that he cannot so increase them.

"Section 5 of the Bill provides that the duty on salt imported by land shall be equal to that on salt imported by sea, and Sections 6 and 7 ensure that the excise duties shall also be equal to the import duties, while Sections 8, 9, and 10 complete the new measure by making the price of salt sold by the Government equal to the sea customs duty, *plus* the cost of manufacture.

"The final Section of the Bill will enable the Government to re-arrange the graduation of the salt duty down the Orissa coast, so as to shade it off from the Bengal rate to the new Madras rate.

"With regard to Sections 8, 9, and 10, relating to the price of what is called in the Madras Presidency monopoly salt, that is, salt sold on behalf of the Government, I must give a somewhat fuller explanation. The practice formerly was for the Legislature to fix the entire price in one sum. It

was assumed that the cost of the salt to the Government was three annas per maund, and the price was therefore fixed at two rupees, or three annas in excess of the sea import duty. Persons interested in the sale of Cheshire salt, finding that that salt met with no market in the Madras Presidency, while the imports into the Bengal Presidency, where Government itself does not manufacture, amounted to from 250,000 to 300,000 tons annually, came to the conclusion that the cause lay in the difference of the systems by which the salt duties were levied in the two Presidencies. The Salt Chamber of Commerce at Northwich made representations through their President, Mr. Falk, to Her Majesty's Secretary of State and to the Government of India. The result was the appointment of a Commission who made an elaborate inquiry last year into the salt administration of the Madras Presidency, and submitted a full and valuable report to the Government of India. The question of cost was carefully investigated. It was ascertained that, taking the operations of 10 years, the average cost of salt per maund on the east coast of the Madras Presidency, was over $3\frac{1}{2}$ annas per maund, and on the west coast over $8\frac{3}{4}$ annas per maund. This high rate on the west coast was owing to the fact that very little salt was made there, and the Government of Madras imported their supplies from Bombay. Considerable variations were also found on the east coast in the different districts; the cost in the Ganjam district being lowest, viz., 2 annas 9·6 pies per maund, and that in the South Arcot district being highest, viz., 4 annas 7·7 pies per maund. These figures, however, include every conceivable item of charge, such for instance as police and preventive establishments, proportion of the cost of the Madras Board of Revenue and collectors of districts, pensionary liabilities, &c. Most of such items are borne by the Government under an excise system also, and in the comparison of the two systems they should, therefore, be eliminated. The general result of the investigation thus was to show that the assumption that the cost of the salt generally was only three annas was incorrect, the fact being that it exceeded three annas by from half an anna, on an average, on the east coast, to six annas on the west coast, and consequently, that Government, by selling its salt at only two rupees a maund, favoured it, in comparison with privately imported salt paying a duty of *Rs.* 1. 13. a maund, to the extent of these amounts. At the same time, it was clear that Liverpool salt could not hope to compete with home-made salt on the east coast of Madras, even when the two were, as they ought to be, equally taxed. In Bengal, the case is different. The greater moisture of the climate, rendering solar evaporation more difficult, and the weakness of the sea brine from the quantity of fresh water poured in through the Gangetic delta, make home-made salt so expensive that Liverpool salt brought out as ballast at nominal rates now supplies the greater part of the Lower Provinces of Bengal. To the evil arising from under-estimating the cost of production, the Government of India to some extent applied a remedy before the appointment of the Commission, by passing Act XI. of 1875 in March of that year. Under that Act power was given to the Local Government to fix the selling price of Government monopoly salt in any local area by adding to the duty of *Rs.* 1. 13. per maund, the actual cost of the salt. Accordingly, in that month, the price per maund of Government salt in the west coast districts of Malabar and South Canara was raised by two annas for home-made salt, and by five annas for imported salt. This has recently been followed up, on the recommendation of the Commission, by the abolition of the Government monopoly, as it is called in those districts, and when the Government stocks have been sold off, the supply of salt will be left entirely to private manufacturers paying an excise duty, and to private importers paying an import duty, the two duties being equal. The present Bill, while it repeals Act XI. of 1875, re-enacts its provisions, but puts them in operation throughout the Presidency. It prescribes that the selling price of Government salt shall be equal to the sea import duty on salt added to the cost of the salt to the Government. This cost may be determined by the Local Government for different local areas; but until it is so determined it will be taken at the present sum of three annas per maund everywhere except in Malabar and South Canara, where it will be taken at five and eight annas per maund for home-made and imported salt, respectively. Under this system it is impossible for private importers to allege that they are unfairly weighted in their competition with home-made salt.

" I have

"I have now performed the task which, with the view of relieving my friend Sir John Strachey, I gladly undertook. I feel, however, that I should perform that task in letter only, did I not add my own cordial concurrence in the measure, and my conviction of the wisdom and the foresight shown in an equalization of the salt duties throughout India. I trust that I shall not be held to qualify this concurrence in any way when I add, that in thus supporting legislation which adds considerably to the burdens of a Presidency which I in some senses represent, while simultaneous executive action carries large relief to Bengal, which, as his Honour the Lieutenant Governor has just truly said, is already one of the highest taxed provinces in all India, I rely confidently on the hope which Sir John Strachey's remarks afford, that the imposition of fresh taxation on the agricultural classes of the Bombay Presidency will be found to be unnecessary or undesirable."

The Honourable Mr. HOPE then applied to the President to suspend the Rules for the Conduct of Business in order to allow of the Bill being passed at once, and said that the reason for this request was, that if any interval were allowed to elapse between the time when the intention of the Government to raise the salt duty was known and the time of carrying into effect that intention, it would be made use of by traders in salt to purchase from Government, or to pass out from private works, or to import, as much salt as possible. To the extent that this was done, the Government would lose the increase of revenue which they expected from the raising of the duties. So much risk was there of this taking place that, although the Government would have been glad for statistical purposes to delay bringing the measure into force until the 1st January, thus leaving an interval of only four days from to-day, of which one day was Sunday, they came to the conclusion, after taking the best advice to be had on the subject, that even this would be dangerous, for it was understood that there were traders in Bombay capable of buying up the whole existing stocks of salt there, and who would be very likely to do so, if time were given them, seeing the enormous profit to be made out of the transaction.

The President declared the Rules suspended.

The Honourable Mr. HOPE then moved that the Bill be taken into consideration.

The Motion was put and agreed to.

The Honourable Mr. HOPE then moved that the Bill be passed.

The Motion was put and agreed to.

APPENDIX.

APPENDIX (A.)

EXTRACTS of SPEECH by Sir *John Strachey*, in the Legislative Council of the Governor General of India, on the 15th March 1877.

SEVEN YEARS' ACCOUNTS.

Review of seven years' accounts.

I WILL begin what I have now to say to the Council with a brief review of the results of the financial administration of the last seven years, ending with 1875-76, the last year for which the accounts are completed. I think that this will be useful in enabling us to form a correct judgment of our present position; and the period which I have taken is a convenient one, because, while it was one of general peace and prosperity, a serious famine occurred in it, and a large expenditure took place on unremunerative public works; the results of the seven years may be fairly assumed to contain few elements of a specially abnormal character. In saying this, I do not forget the great expenditure on the Bengal famine; but, on the other hand, it must be remarked that, since this period of seven years closed, we have already to meet another famine which will not cost much less; nor have we any right to assume that we shall escape more easily in future.

Net results.

The gross revenues during the seven years ending with 1875-76 aggregated 357,573,100 *l.*, and the total expenditure amounted to 370,555,000 *l.* Thus the expenditure exceeded the revenues by 12,981,900 *l.*

During the seven years the sum of 19,654,000 *l.* was spent upon works classified as extraordinary, and 6,500,000 *l.* was spent from the Imperial revenues, on the relief of the famine in Bengal.

Examined.

Out of the sum spent on Extraordinary Public Works, 4,771,000 *l.* was expended on the construction of the Punjab Northern and Indus Valley State Railways. These railways belong to a class of works of which I shall again speak; they were not undertaken as reproductive works; and, although it is anticipated that they may yield a net return of 2 per cent. on their capital cost, I shall, in a review which I wish to be severe, exclude their cost from the extraordinary head of account, and treat it, as I think strictly speaking it ought to have been treated from the first, as ordinary expenditure. This correction will leave the sum of 14,883,700 *l.* as fairly representing extraordinary expenditure on reproductive public works; and, if there had been no famine, we should have been able to pay for the whole of these unremunerative works, and there would have been a surplus in the seven years, according to the accounts as they are now constructed, of 8,401,700 *l.*

But, in order to obtain a true conception of the financial results of the seven years, some further adjustments are necessary; included in the gross revenues is the sum of 2,443,300 *l.* transferred from the book capital of the extinct military funds; great doubts are felt whether it is right to reckon these transfers as revenue at all, unless, indeed, interest be charged *per contra* as if the funds were still in existence; and for my present purpose I prefer to exclude them. I will also exclude the sum of 986,900 *l.* by which the financial results of the seven years are estimated to appear better than they really are, owing to the peculiar mode in which the sterling transactions of the Home Treasury are combined with the rupee transactions of the Indian treasuries.

If these two disturbing causes be eliminated, the true financial result of the seven years, including the cost of unremunerative public works, and excluding the cost of famine relief, would be a surplus of 4,971,500 *l.* But it has to be remembered that during the same period, the income tax, which has ceased to be one of our sources of revenue, yielded, net, 4,364,900 *l.*; if, therefore, there had been no income tax, there would have been a surplus of 606,500 *l.*, after meeting the charges for unremunerative public works, but excluding the charges for famine.

Another consideration favourable to the finance of these seven years deserves mention; we accumulated a reserve stock of 35,315 chests of Bengal opium, the cost of which will be recovered in future years, with the profit or revenue yielded at auction; the cost of these 35,315 chests may be reckoned at 1,412,600 *l.*, of which about 850,000 *l.* is included in the recorded expenditure of 1869 to 1876.

On the other hand, a substantial benefit accrued to the revenues upon the redemption, on the 30th April 1874, of the capital stock of the East India Company. The Sinking Fund created by Act 3 & 4 Will. 4, c. 85, s. 12, amounted, on that date, to 7,876,439 *l.*, and its appropriation towards the redemption of the stock relieved the revenues from the payment of about 315,000 *l.* a year.

Upon the whole, it may be said that this retrospect is satisfactory. From the 1st April 1869 to the 31st March 1876, not only was no addition made to the debt of the country, except for reproductive works, but a substantial portion of the money invested for these works was really provided from current revenue.

If

If we look at details, we shall find further encouragement; the growth of the net revenue under its main heads was as follows:— SEVEN YEARS' ACCOUNTS. Details.

	1869-70.	1875-76.	Improvement.
	£.	£.	£.
Land Revenue - - - -	19,603,000	20,142,800	539,800
Excise - - - - -	1,997,100	2,407,000	409,900
Customs - - - - -	2,167,200	2,470,000	302,800
Salt - - - - - -	5,463,000	5,702,200	239,200
Stamps - - - - -	2,224,900	2,692,400	467,500
Opium - - - - -	6,130,900	6,252,000	121,100
TOTAL - - £.	37,586,100	39,666,400	2,080,300

Net revenue.

The net yearly Imperial expenditure during the same period was as follows:—

	Civil, except Famine Relief.	Famine Relief.	Military.	Grand Total.	Total, excluding Famine Relief.	Total, excluding Loss by Exchange.
	£.	£.	£.	£.	£.	£.
1869-70 -	23,242,400	- -	15,250,800	38,493,200	38,493,200	38,314,000
1870-71 -	23,246,200	- -	15,119,400	38,365,600	38,365,600	27,797,800
1871-72 -	22,178,000	- -	14,733,700	36,911,700	36,911,700	36,515,700
1872-73 -	23,797,000	- -	14,596,800	38,393,800	38,393,800	37,628,700
1873-74 -	22,494,100	3,864,700	14,217,400	40,576,200	36,711,500	35,725,000
1874-75 -	22,258,800	2,237,900	14,386,400	38,883,100	36,645,200	35,747,300
1875-76 -	23,226,400	508,500	14,262,900	37,997,800	37,489,300	36,059,600

Net expenditure.

Thus the net revenue increased during the seven years by more than 2,000,000*l.*, or at the average rate of nearly 300,000*l.* a year, while the net expenditure, excluding famine relief, showed no tendency to increase at all, and was actually less in 1875-75 than in 1869-70. Excluding also Loss by Exchange, an element which may be said to be practically altogether beyond our control, the net expenditure in 1875-76 was less than the net expenditure in 1869-70 by 2,254,400*l.*, of which about 1,000,000*l.* was in the army and the rest in the Civil Department. I wish to call special attention to this fact, for it is very important and very encouraging, and reflects great credit on the past administration of our finances.

Notwithstanding the large amount borrowed during this period, the net charge for Interest rose only from rupees 4,60,67,220 in 1869-70, to rupees 4,61,69,190 in 1875-76. This favourable result is due to the redemption of the East India Company's Stock already explained; to various successful operations for the reduction of the rate of interest on our loans, and to the progress of the investment of the reserve of the Paper Currency Department.

I think that the facts and figures which I have given for these seven years* show that the finances were administered during this period with great care, economy, and success. I look upon them as highly honourable to the Governments of Lord Mayo and Lord Northbrook, and to my predecessors, Sir Richard Temple and Sir William Muir. Nor must General result.

* The following abstract shows how Ways and Means were provided for the Public Service during these seven years. It will be seen that besides the Deficit of Imperial Revenue, Rs. 12,98,20,550, we had to find Rs. 1,52,03,280 for the several Service Funds; Rs. 5,20,04,100 for Loans to Native States and Public Bodies (including Rs. 2,01,27,802 for the purchase from the Bombay Port Trust of the Elphinstone Company's Property), and Rs. 1,66,20,930 for the Guaranteed Railways. Moreover, we raised the Balances in our Treasuries at Home and in India from Rs. 13,20,17,840 by Rs. 4,67,06,090 to Rs. 17,87,23,930. Thus altogether our obligations in excess of our Revenues amounted to Rs. 26,03,54,950. Of this amount the Surplus of Provincial and Local Revenues yielded Rs. 51,96,530. Savings Banks Deposits supplied Rs. 88,28,280. The net result of the Deposit and Remittance transactions was in our favour by Rs. 1,79,07,790 (chiefly repayments by Her Majesty's Government of advances made in India for the Abyssinian Expedition), and we borrowed Rs. 22,84,22,350.

ABSTRACT of Ways and Means Account, 1869–76.

	Rs.		*Rs.*
Surplus of Provincial and Local Revenues.	51,96,530	Deficit of Imperial Revenues - -	12,98,20,550
Savings Banks Deposits - - -	88,28,280	Balance of transactions with Service Funds.	1,52,03,280
Balance of Deposit and Remittance Accounts.	1,79,07,790	Loans to Native States and Public Bodies.	5,20,04,100
Borrowed - - - - - - -	22,84,22,350	Guarantee Railway Capital withdrawn	1,66,20,930
		Balances in Treasuries increased -	4,67,06,090
Rs.	26,03,54,950	*Rs.*	26,03,54,950

SEVEN YEARS' ACCOUNTS.

must I omit to give due credit to Mr. Chapman, who, during the whole of this period, was financial secretary, and who, fortunately for the Government and for me, still holds that post. It is not now my object to enter into a detailed review of the financial administration of past years; but if I were to do so, I might say much more to show the extreme care with which it has been directed. It must be remembered, also, that during this period considerable reductions in taxation were effected. Besides the abolition of the income tax, which for my own part I regret, the customs tariff was revised, and some of its most objectionable features removed. A great portion of the duties on exports have been swept away; the general rate of import duty has been reduced from 7½ to 5 per cent., and the whole of the tariff valuations have been carefully corrected.

PRESENT FINANCIAL CONDITION.

It is no doubt very encouraging to find that since 1869–70 we should have paid our way so well; we must not, however, deceive ourselves into supposing that the facts which I have stated prove that the finances are in a condition which leaves nothing to be desired; it ought clearly to be understood that, if such charges as those for famine and for unremunerative public works cannot be provided out of the ordinary revenues, the state of our finances must be unsound.

These questions are so serious that I wish to refer to them before going further, for unless we have clear conceptions regarding them, it will be impossible to understand what our financial position really is.

Famine an ordinary charge.

It cannot be too distinctly stated that charges for the relief of famine must be looked upon as ordinary charges, they are so shown in the Accounts of the present year, and in the Estimates now before the Council; and they were shown in the same way for the Bengal famine by the Government of Lord Northbrook. In the Financial Statement for 1874-75, Lord Northbrook showed very clearly that, whatever means we may take to obviate or mitigate these calamities, famines cannot, under present circumstances, be looked upon as occurrences of an extraordinary character; he said that in the ten years which had elapsed before 1874, there had been three serious famines in India—the Orissa famine in 1866, the famine in Northern India in 1869, and the famine in Behar in 1874. We have now, unhappily, to add a fourth to the list, that from which a vast tract of country is now suffering, and which will, I fear, prove a not less serious calamity than those which preceded it. Such being the facts with which we have to deal, we cannot, as Lord Northbrook stated, safely depend upon loans for meeting the charges on account of famine. "It is necessary," he said, "that, besides a fair surplus of income over ordinary expenditure, such a margin should be provided, in addition in ordinary times, as shall constitute a reasonable provision for meeting occasional expenditure upon famines;" if this condition, he said, were fulfilled, and a sufficient surplus secured in years of prosperity, deficit might be endured with less objection in occasional years of adversity. The Government of India, it was stated, had therefore resolved to use its best endeavours to maintain for the future a considerable surplus of income over ordinary expenditure, and thus to make provision beforehand for any calls which were likely to arise on account of famines. This resolution on the part of the Government was undoubtedly wise, but since the charges for unremunerative public works cannot rightly be excluded, the conditions laid down in 1875 have not, in my judgment, been fulfilled; and considering that we have lost the income-tax, it is impossible to anticipate that they will be fulfilled in future, unless we take some further steps for ensuring a larger surplus of income over ordinary expenditure.

No unremunerative public works should be extraordinary.

I must now mention the other great head of expenditure regarding which, if we wish to form a correct idea of our real financial position, it is essential that there should be no misunderstanding; I refer to those great public works undertaken to meet the political and military necessities of the Empire, but which are not expected to be directly remunerative.

As an illustration of the kind of works to which I now refer, I will take the railways already mentioned, which are under construction in the Punjab and on the Sindh frontier; these works will doubtless be very beneficial to the country through which they pass, but they are not undertaken on such grounds as this, but because they are considered, for political and military reasons, to be essential to the service of the Empire; there is no profession that they will be directly remunerative, and if we have borrowed money for them, we have done so simply because it was held impossible to construct them in any other way; such works cannot properly be called extraordinary in the technical sense in which we now use that term. They differ only in magnitude, and not in kind, from the works which we pay for out of the ordinary revenues, such as barracks or fortifications, or other works which involve a heavy outlay and give no direct return. I am afraid that it can hardly be denied that the system which has hitherto been followed, under which these necessary, but not directly renumerative works have been mixed up with works which we expect to be directly profitable, has tended to make us less chary in spending money than we should have been if the expenditure had been shown, as the famine expenditure is shown, among the ordinary charges of the year; our public accounts ought to give a complete statement of the actual facts of our financial position, with no reservations or evasions, however unpleasant the appearance of the facts may be.

I wish it had now been practicable to remove altogether from the extraordinary head of account all the works of the class which I have been describing; it has, however, been decided that we cannot now do this, and that we had better not attempt to correct past errors of classification. For the future, it has been resolved, in communication with the Secretary of State, that no work shall, under any circumstances, be classed as extra-

ordinary,

ordinary, unless we are satisfied that it will yield a net income sufficient to cover the interest upon its capital cost. It has also been decided, in respect to future works, that if a work has been classed as extraordinary, and it be ascertained subsequently that the estimates of profit were fallacious, any further expenditure upon it shall not be treated as extraordinary, but entered among the ordinary charges. I think, for my own part, that there is very much to be said in favour of the view that we might, with propriety, go much further, and do away with all distinction between ordinary and extraordinary expenditure. This would involve no change in our policy ; we should still borrow money for useful works ; and, although our Budget statements might usually close with the announcement of a deficit instead of a surplus, and would have a less agreeable appearance, the deficits would have no more real or serious existence than they have now. This, however, is a matter which I need not now discuss. The decision which I have now stated, and on which the Government is resolved to act, will, at any rate, place matters on a sounder basis in future.

PRESENT FINANCIAL CONDITION.

The figures which I have given show that, during the past seven years, we should have just managed, after meeting all charges for unremunerative public works, to bring our expenditure within our income, if there had been no income tax and no famine. But we cannot omit famine from our calculation, and we have now no income tax. It therefore follows, judging by the experience of these seven years, that our ordinary revenues are just sufficient to meet all ordinary charges excepting those for the relief of famine, for which we may consider that no provision is now made. I think that the estimates of the current and coming years tend to confirm this general conclusion.

Larger margin of surplus wanted.

What, therefore, we now have to do is to establish a sufficient margin of annual income over ordinary expenditure, to enable us to meet with certainty not only the charges for famine relief, according to the principle laid down by Lord Northbrook, and charges for unremunerative public works, but for other demands which cannot be foreseen, but which will inevitably occur. This is the more important because in India we have, under present circumstances, almost no means such as those which can always be applied in England for temporarily increasing the public income to meet a temporary necessity.

Our financial position also requires improvement to enable us to carry out measures necessary for the regular progress and better administration of the country. There are administrative improvements which are very necessary ; and, above all, there are urgent fiscal reforms closely affecting the economical and commercial interests of India, which, for want of means, have hitherto been hardly touched. It is easy to give illustrations of my meaning. There are the duties on cotton goods, of which I shall have to speak again ; and, independently of them, I do not think that anyone will maintain that our Customs tariff is in a satisfactory condition. Then there are the inland sugar duties, to which, also, I shall refer again presently. Six years ago I heard them called, in this Council, the most discreditable relic of the dark ages of taxation that exists in India. Every one agrees in this judgment ; but the sugar duties still exist. Take, again, the system under which we levy our salt revenue in Northern India. No one denies that it is a positive disgrace to a civilised Government ; but it remains unaltered. The time is, perhaps, hardly come for talking of the repayment of debt as a practical object to be aimed at, or for hoping that we may be able to dispense with borrowing even for reproductive public works. For works which are not reproductive, we ought not, except under the pressure of extreme necessity, to borrow a sixpence. The increase of debt is so serious an evil that we must strive to reduce our borrowing to a minimum even for remunerative works, and provide as much money as possible for them from ordinary revenues ; so always that we do not allow this determination to check the progress of necessary great works of public improvement, or to interfere with the execution of great fiscal reforms such as those which I have mentioned.

Fiscal reforms urgently wanted.

There is another matter which obviously has a most important bearing on this subject, the question of the future value of silver. I am afraid that we cannot, with any confidence, expect to avoid serious loss hereafter from disturbances in the relative values of the precious metals, and no one can now measure the future deranging effect upon our finances of these disturbances. In connection with this subject, I must mention the great importance of sparing no efforts to prevent the increase of the sum which we have to pay annually in England in gold. I have referred to this subject in my separate Minute, and have said that, although I do not now wish to give opinions in regard to the measures, if any, which ought to be adopted, the subject is receiving, and will continue to receive, all the attention which the Government can give it.

Uncertainty of va of silver.

In asserting that our financial position must be improved, I by no means desire to see the improvement pushed to an extreme. I wish for no such surplus of income over expenditure as would involve the necessity of imposing heavy burdens on the country, or might tempt the Government to launch out into extravagancies. I ask, only, for such a reasonable margin on the right side of the account as will enable us to pay our way honestly, to avoid increasing the burden of debt, and to carry out, at a reasonable and moderate rate, necessary measures of administrative and economical progress.

Now, it is certain that we cannot bring about in the coming year any such improvement as I desire. With famine in a large part of India, it is obvious that no time could be so inopportune as the present, not only for imposing fresh burdens on the people who are suffering, but even for measures involving serious administrative changes. We could not, at such a time as this, ask the Governments of Madras or Bombay even to undertake the examination of new financial schemes. All that we can now attempt is to lay down, as fully as we can, the principles by which the Government of India intends to be guided,

Desired improvement cannot be effected this year

PRESENT FINANCIAL CONDITION.

and to take such steps as may be practicable for carrying out our programme in those provinces which are in a prosperous condition.

The only means by which the necessary improvement in our financial position can be gained are fresh taxation, or reduction of expenditure, or increased productiveness of existing sources of revenue, or a combination of these means.

No new Imperial taxation.

It will be understood, from what I have already said, that I have no measures to propose at present for the imposition of any general taxation. It may be a cause of special relief to some of my audience to learn that the rumours which we have heard from time to time about the re-imposition of an income tax have no foundation. As to the income tax, I freely confess that I regretted its disappearance, but there has been no

Provincial taxation.

thought of restoring it. The Government is obliged to propose some other taxation, of which I shall speak further on.

Reduction of expenditure.

In regard to reduction of expenditure, the only head under which there has lately been any serious increase of charge is the Army. I have mentioned this in the Minute now before the Council as a cause of grave anxiety, over which the Government of India has comparatively little control. In regard to the possibility of future reductions of military expenditure, all I can say is, that the Government of India will do everything that it properly can do to effect them. It is only in the great Imperial services that we can now hope to see much done in this direction, for there is comparatively little room for saving on the ordinary charges of the Civil administration, carried on, for the most part, by the local governments. We have, however, every reason to believe that, under the system, of provincial assignments established in 1871, and which we are now further developing, these charges will bring no fresh burdens in future on the Imperial Treasury; and the

Military expenditure.

actual reductions of Imperial expenditure, for which we are able to take credit in our Estimates for the coming year, in consequence of the extension of that system, are, as I shall presently show, not unimportant.

Improvement of existing revenue s.

I believe that much may be done to increase the productiveness of existing sources of income, and I will explain the measures by which the Government hopes that this may be effected.

We all remember the schemes which a great Englishman put forth, some 20 years ago, for the better government of India. He told us, with an eloquence which he alone possesses, of the folly of supposing that so vast a country, with its twenty different nations and its twenty languages, could ever be bound up into a single State. "What you want," he said, "is to decentralise your government. What would be thought if the whole of Europe were under one Governor who knew only the language of the Fejee Islands?" Now, much as I respect Mr. Bright, and no one has a sincerer respect for him than I have, I am not going to defend the projects by which he would have abolished the Governor General in Council, and would have established half a dozen separate Governments in India, having no connection with each other, and each of them directly subordinate to the Secrerary of State at home. I believe that, sooner or later, the result of such a plan, if it were put in operation, would be the destruction of our Indian Empire; and I am not one of those people who, unfortunately, are not wanting now-a-days, who can look with complacency on such a prospect, nor will I accept it as even a possible contingency.

Central Government must be strong.

If there be one thing more essential than another in India, it is, in my opinion, a strong central Government; and I utterly disbelieve that we can ever get such a Government out of India itself. Nevertheless, there was a basis of truth and wisdom in Mr. Bright's proposals. It is, in many respects, quite true that what we want is to decentralise our Government; although I dislike the term decentralise, because it conveys to many people the false notion that we desire to diminish the central authority of the Supreme Government. On the contrary, we desire to see that authority increased and made the strongest possible reality; and I am convinced that we can only maintain true Imperial control by refusing to meddle with details which the local authorities can alone understand, and with which they alone can intelligently deal. No Government, whether it be Imperial or provincial, can ever really deserve to be called strong unless it be conducted on these principles.

As your Excellency told us the other day, on a very different occasion from this, we have been far too much disposed to disregard the fact that India is no homogeneous country, but a continent containing many nations, the differences between which are at least as great as those which exist between the nations of Europe. It is farther from Lahore to Calcutta than from London to Naples; and, wide as the differenee is between England and Italy, there is probably far less difference between those two countries in all their physical conditions, and far less difference between their inhabitants than there is between the Punjab and Bengal. Nor is it at all true that our existing Indian provinces are merely artificial divisions. There are, no doubt, varieties of raee and language and customs to be found within a single province, but Bengal, Madras, Bombay, the North Western Provinces, and the Punjab have, nevertheless, each of them, a fairly well-defined and distinct character.

I believe that the views which I have now been stating, and which your Excellency has, on more than one occasion, publicly declared, are especially true in regard to measures of taxation and finance. We should think it very unreasonable to suppose that the same plans of taxation and financial administration are applicable to all the countries of Europe, and it is just as unreasonable to suppose that the same plans are applicable throughout India; a system which may be excellent in one province may be as bad as possible in another.

Now,

Now, the Government is not so foolish as to imagine that there is any essential distiction between provincial and Imperial taxation, or between provincial and Imperial expenditure. When we talk of throwing upon the local governments new responsibilities for increasing the public revenues, or of relieving our finances by making provincial certain obligations which have hitherto been Imperial, we are not so ostrich-like or so dishonest as to imagine or to profess that, by any juggle of names, we can alter the nature of new taxation and make it less burdensome to the people, or that the actual expenditure of the Empire is diminished, when we say that charges for certain classes of works which have hitherto been Imperial shall henceforth be provincial; indeed, in the accounts, as now remodelled, no distinction whatever is made between Imperial and provincial revenue and expenditure. I have, nevertheless, a strong conviction that decentralisation, leading, as I believe it infallibly will do, to improved administration, will bring about a great increase in the productiveness of existing sources of revenue, great diminution of the evils of fresh taxation if fresh taxation becomes necessary, and great economy in expenditure.

PRESENT FINANCIAL CONDITION.

No distinction between Imperial and provincial taxation.

Decentralisation.

In regard to expenditure, an important step was taken by Lord Mayo six years ago. I will ask your Excellency, although I am afraid I have no better object than that of saving myself a little additional trouble which would be entailed by explaining my views over again to the Council, to allow me to read a passage from an old paper of my own, in which I endeavoured to describe the reasons for the measures taken by the Government of India in 1870. A clear conception of those reasons is essential to the proper understanding of the plans which are now proposed.

LORD MAYO'S MEASURE, 1870.

"Under the system which Lord Mayo found in force when he became Viceroy, the local governments, which practically carry on the whole administration of the country, had almost no powers of financial control over the affairs of their respective provinces, and no financial responsibility. Everything was rigorously centralised in the Supreme Government, which took upon itself, in detail, the provision of funds for every branch of the public service throughout India. The business of supervising, in a central office, all the details of the receipts and expenditure of the Empire had become so enormous that its proper performance was impossible. 'I do not think,' wrote Sir Henry Maine in 1867, 'that anybody can have observed the recent workings of our system of financial control without coming to the conclusion that, if it be not on the point of an inevitable collapse, it is, at all events, in great danger of going to pieces unless the strain be lightened somewhere.'

Quotation from Sir John Strachey's Minute on Lord Mayo's Administration.

"For many years before Lord Mayo became Viceroy the ordinary financial condition of India had been one of chronic deficit, and one of the main causes of this state of affairs was the impossibility of resisting the constantly increasing demands of the local governments for the means of providing every kind of improvement in the administration of their respective provinces. Their demands were practically unlimited, because there was almost no limit to their legitimate wants. The local governments had no means of knowing the measure by which their annual demands upon the Government of India ought to be regulated. They had a purse to draw upon of unlimited, because unknown, depth. They saw on every side the necessity for improvements, and their constant and justifiable desire was to obtain for their own provinces and people as large a share as they could persuade the Government of India to give them out of the general revenues of the Empire. They found, by experience, that the less economy they practised, and the more importunate their demands, the more likely they were to persuade the Government of India of the urgency of their requirements. In representing those requirements they felt that they did what was right, and they left to the Government of India, which had taken the task upon itself, the responsibility of refusing to provide the necessary means.

"The Government of India had totally failed to check the constant demands for increased expenditure. There was only one remedy: to prevent the demands being made, and this could only be done by imposing on the local governments a real and effectual responsibility for maintaining equilibrium in their local finances. There could be no standard of economy until apparent requirements were made absolutely dependent upon known available means. It was impossible for either the Supreme or Local Governments to say what portion of the provincial revenues was properly applicable to local wants. The revenues of the whole of India went into a common fund, and to determine how much of this fund ought fairly to be given to one province, and how much to another, was impracticable. 'The distribution of the public income,' General Strachey wrote, 'degenerates into something like a scramble, in which the most violent has the advantage, with very little attention to reason. As local economy leads to no local advantage, the stimulus to avoid waste is reduced to a minimum; so, as no local growth of the income leads to an increase of the local means of improvement, the interest is developing the public revenues is also brought down to the lowest level.'

"The unsatisfactory condition of the financial relations between the Supreme and the Local Governments led to still more serious evils; constant differences of opinion about petty details of expenditure, and constant interference of the Government of India in matters of trivial importance, brought with them, as a necessary consequence, frequent conflicts with the local governments regarding questions of provincial administration, of

LORD MAYO'S MEASURE, 1870.

which they were the best judges, and of which the Government of India could know little; the relations between the supreme and local governments were altogether inharmonious, and every attempt to make financial control more stringent increased an antagonism, the mischief of which was felt throughout the public service.

"To Lord Mayo belongs the honour of applying the only effectual remedy for these serious evils. He resolved to give to the local governments the economical standard which they required; to make over to them a certain income by which they must regulate their local expenditure, and to leave to them, subject to certain general rules and conditions, the responsibility of managing their own local affairs.

"From the commencement of the official year 1871-72 the financial control of the following services was transferred to the local governments: Jails, Police, Education, Registration, Medical Services, Printing, Roads, and Civil Buildings.

"The views of Lord Mayo were stated by himself in the Legislative Council on the 18th March 1871, as follows:—'Under these eight heads it is proposed to entrust the administration, under a few general conditions, to the provincial governments, and a fixed contribution will be made from Imperial revenue every year. * * It is impossible to prophesy or say, at present, what can be done in the far future; but I should be misleading the local governments if I were not to say that it is our opinion that these sums are now fixed at an amount which cannot be exceeded for at least a number of years. I think it desirable that this should be perfectly understood, because one of our objects is the attainment of as great an amount of financial certainty as is possible. * * But in addition to the increased power of administration which it is proposed to give to the local governments, an administrative change will take place, which I think they will be able to exercise with advantage. They will have a large sum to devote to local objects; the power of allotment will be left absolutely to them, and they will be able to vary their grants for roads, civil buildings, education, and other heads, from year to year, as they may think most desirable. In some provinces it may be desirable in one year to spend a larger sum on roads; in others it may be desirable to fill up some shortcomings with regard to education or other objects. The local governments will thus be able to exercise that power of allotment with much greater satisfaction to themselves and to the public than they did under the old system, when they were obliged to consult the Supreme Government, not only as to the allotments that were made in the beginning of the year, but also with regard to any appropriations that were thought desirable within the year, provided that those appropriations exceeded a certain amount. * * I have heard it stated that, by the proposals which we make, there may arise a separation of interests between the Supreme and Local Governments. I fail to perceive any strength whatever in this assertion. I believe that, so far from their being a separation of interests, the increased feeling of responsibility and the feeling of confidence which is reposed in them will unite and bind together the Supreme and Local Governments to a greater extent than before. * * I believe that we shall see, in place of greater uncertainty, greater certainty. We shall see works and objects carried on with more vigour, enthusiasm, and with less hesitation, when these works and these objects are effected under the immediate responsibility of those who are most interested in them.'

"The gross sum made over to the provincial governments for these services, and some few others transferred since the scheme was first introduced, amounted, including receipts given up, to about 5,600,000 *l.*"

sults of Lord yo's measure of 70.

After nearly six years' experience, we can confidently say that the results of the new system have been thoroughly satisfactory. Objections have been made to some of the details, and local governments have often said that the change did not go nearly far enough: but in regard to the main principle and the general success of the new arrangements, I believe that neither the Government of India nor any local government has ever felt a doubt. Every object with which the change of system was made has more or less been gained; the old friction between the Supreme and Local Governments has been greatly diminished; the authority of the Supreme Government and its powers of general control, instead of being weakened, have become stronger and more real since the attempt to interfere in all sorts of petty details was abandoned; the local governments have been able to carry out many measures of improvement which would otherwise have been impracticable, and, so far as I know, there has not been a single counterbalancing disadvantage.

The most important object of all, so far as the Imperial finances are concerned, that of economy and preventing increase of expenditure, has been completely gained, as I think the following figures will show. The charges which were made over to the provincial governments were selected because they were especially liable to increase. In 1863-64 the net expenditure for the services afterwards transferred to the provincial government, was 5,112,000 *l.*, and during the four following years it continued to rise, until in 1868-69 it amounted to 6,030,000 *l.*; in 1869-70 it was nearly the same, but a little less. In 1870-71, before the new system was introduced, a determined and successful effort was made by Lord Mayo's Government to reduce the charges which had been growing at so alarming a rate; and they fell in that year to 5,197,000 *l.* The new system of which I have been speaking was then introduced, and, after it had worked for five years, the result, in 1875-76, was that the charges for the assigned services were 5,305,000 *l.*; there was practically no increase of expenditure; the total charges were only about 200,000 *l.* more than they were in 1863-64; they were less by 700,000 *l.* than they were

in

in 1868-69. It is true, as I have just shown, that the great reduction took place before the change was actually made; but if we may judge from what had happened before, the demands of the local governments for larger grants to carry out administrative improvements would certainly have gone on increasing; and I believe they would have been as irresistible as before. LORD MAYO'S MEASURE, 1870.

I will not take up the time of the Council with details showing the manner in which the charges for each of the assigned services have varied; but it may be said generally that there has been no growth of expenditure under any heads excepting *Education* and *Medical*. These charges, which were 458,000 *l.* in 1863-64, and 909,000 *l.* in 1870-71, rose to 1,007,000 *l.* in 1875-76. In other words, the people have got more schools and hopitals and dispensaries, although less money has been spent on jails and police. The financial results of the new system have thus been entirely satisfactory; the constantly recurring demands and the consequent embittering controversies between the Supreme and Local Governments have ceased; and I repeat that not only has all this been attained without any sacrifice of financial authority on the part of the Government of India, but there can be no question that this authority is stronger and more efficient than before. From the time in which the new system was introduced until now, I do not believe that one single authority who has seen how it has worked has expressed anything but confident approval of the principles on which it was based.

When the measures of 1870 were taken, there was a great deal of talk about local taxation, and it was loudly asserted that new burdens were being imposed on the country which were none the less serious for being called local. There was no foundation for this statement, nor did the Local Governments obtain any powers of taxation beyond those which they previously possessed. The truth is that, excepting in the Punjab and Oudh, where new rates for local purposes were imposed on land by Acts of the Imperial Legislature, and to a very small extent in Bombay, the measures of 1870 led to no fresh taxation whatever. The estimated revenue throughout the whole of India from local taxes, rates and cesses in 1877-78 is only 2,233,000 *l.* Local taxation.

The weak point in those measures was this, that while they transferred to the Local Governments the responsibility for meeting charges which had an undoubted tendency to increase the income of which the Local Governments had to dispose, although not quite a fixed amount, had little room for development. The difficulty has, perhaps, not hitherto been generally felt to a serious extent, because it has been met by economy and good management. It must, however, be felt hereafter; and for this and for still more important reasons, I have always maintained that the system of provincial assignments established in 1871 ought to be applied not only to expenditure but to income. What we have to do is not to give to the Local Governments fresh powers of taxation, but on the contrary to do all that we can to render fresh taxation unnecessary, and to give to those Governments direct inducements to improve those sources of existing revenue which depend for their productiveness on good administration. DEVELOPMENT OF LORD MAYO'S MEASURE OF 187 Transfer of Revenues.

I will take as an example the two great heads of income, excise and stamps (including the items under law and justice hitherto reserved as Imperial revenue), which are estimated to yield together this year, net, 5,393,800 *l.* The whole of this goes into the Imperial Treasury. The increase or decrease in the receipts depends entirely, in the long run, on good or bad management; and bad management means the wasteful throwing away of revenue without any relief to the country. The administration, although centralised in the Government of India, has to be carried on by the officers of the Local Governments, and I doubt whether there is a single province in which great improvement in the administration is not possible. Throughout a large part of India the evasion of the excise and stamp duties is notorious; and although I will make no guesses about the amount of revenue which we are thus losing, my belief is that it is very large. I have a strong conviction of the financial importance of this matter; and the importance is not merely financial, if I am right in believing that better administration would give us a large additional revenue of a thoroughly unobjectionable character, without the country feeling that any new burdens had been imposed upon it. Excise and stamp revenues.

How is this better administration to be obtained? The answer seems to me simple. It can be obtained in one way only; not by any action which gentlemen of the Financial Department, or any other department of the Supreme Government, can take while sitting hundreds or thousands of miles away in their offices in Calcutta or Simla; not by examining figures and writing circulars, but by giving to the Local Governments, which have in their hands the actual working of these great branches of the revenue, a direct and, so to speak, a personal interest in efficient management. It may be very wrong, but it is true, and will continue to be true while human nature remains what it is, that the local authorities take little interest in looking after the financial affairs of that abstraction, the Supreme Government, compared with the interest which they take in matters which immediately affect the people whom they have to govern. When Local Governments feel that good administration of the excise and stamps and other branches of revenue will give to them, and not only to the Government of India, increased income and increased means of carrying out the improvements which they have at heart, then, and not till then, we shall get the good administration which we desire; and with it, I am satisfied, we shall obtain a stronger and more real power of control on the part of the Central Government than we can now exercise. Surrender of revenues to Local Governments. Central authority not weakened.

ARRANGEMENTS WITH LOCAL GOVERNMENTS ABOUT INCOME AND ORDINARY EXPENDITURE.

We have not yet been able to work out in detail all the arrangements for carrying out this policy; and it is only with the Governments of Bengal, the North Western Provinces, and Oudh, that it has hitherto been possible even to communicate officially on the subject. Although there will be nothing in the proposed measures requiring legislation, their importance is so great that I will give to the Council some account of the plans which have been, in all points of importance, settled with the complete and cordial concurrence of the Local Governments which I have named.

The North Western Provinces.

I will explain first the measures taken for the North Western Provinces. We propose to transfer to the Local Government the Revenues derived from Excise, Stamps, Law and Justice, collections from the Tarai and Bhábar and Dúdhí estates, and some miscellaneous items: the total amount which the Local Government will make good to the Imperial revenues on these accounts will be 698,400 *l.*; this sum exceeds by 4,700 *l.* the amount estimated to have been actually received in the present year. The most important of the revenues transferred are Excise, Stamps, and the hitherto reserved revenues under Law and Justice: the net revenue assigned under these heads is 640,600 *l.*; and the transfer has been made subject to certain conditions. These sources of revenue have gone on pretty steadily increasing throughout India; and it is not proposed to surrender to the Local Governments any part of that normal growth of income which might have been expected to continue if no change of system had been made. On the other hand, while we desire that the Local Governments shall share largely in any increase of revenue to which their own improved administration may lead, it is evidently reasonable and necessary that the Imperial revenues should share in this increase also. In the North Western Provinces, however, these particular sources of revenue have grown less, and fluctuated more, than elsewhere, and it is proposed that, for the two next years, the Local Government shall pay to the Imperial Treasury one-half of any net increase which may result under its management, the Government of India undertaking on its part to bear half of any deficit; two years hence the arrangement will be open to revision. If there should be any new legislation intended to increase or reduce any of the assigned revenues, the amount due to the Imperial Treasury will have to be reconsidered.

Revenues transferred.

Expenditure reserved to Imperial responsibility.

As regards expenditure, it is proposed to reserve as Imperial those grants only which, for some particular reason, it seems inexpedient to transfer to provincial responsibility. These are as follows:—

	Estimated Grant, 1877–78.
	£.
1. Interest on other Accounts	2,400
2. Refunds (excepting refunds of Excise, Stamps, Law and Justice, and Deposits)	9,600
3. Settlements	102,800
4. Allowances to District and Village Officers	32,700
5. Special temporary increase to the pay of Covenanted Civil Servants	4,500
6. Forests	43,700
7. Account and Currency Offices	22,000
8. Minor Departments	8,800
9. Ecclesiastical	20,000
10. Medical Establishments	28,600
11. Political Agencies	3,000
12. Allowances and Assignments	52,000
13. Superannuation, Retired and Compassionate Allowances	62,500
14. Miscellaneous	3,500
£.	396,100

ARRANGEMENTS WITH LOCAL GOVERNMENTS ABOUT EXTRAORDINARY EXPENDITURE.

The reasons for the reservation will, in most cases, be self-evident, and I need not trouble the Council with them. I will only say, in regard to one of the heads, "Forests," that the question remains to be considered whether this ought not also to be transferred to local management. The amount provided for these reserved services in the Estimates of 1877–78 is altogether 396,100 *l.*

Services transferred to management and responsibility of Government of North Western Provinces.

The principal remaining services are Land Revenue, Excise, Stamps, Administration, Stationery, and Law and Justice. These and some others were estimated to cost, in 1877–78, 736,300 *l.* The existing provincial allotment for Police, Gaols, Education, and the other services transferred under the arrangements of 1870, is 651,100 *l.* The total charges for which the Local Government will be responsible amounts, therefore, to 1,387,400 *l.* The Local Government, however, is satisfied that it can undertake those services with a somewhat smaller consolidated grant, and the sum of 35,400 *l.* will, therefore, be deducted from the total assignment, and will be a saving to the Imperial Treasury, leaving as the net amount to be actually granted 1,352,000 *l.* The revenues made over being 698,400 *l.*, the net expenditure from the reserved Imperial revenues will

will be 653,600 *l.* Subject to the conditions on which the transfer is made, the Local Governments will be entitled to add to its balance in the Imperial Treasury any sum by which the provincial income in any year exceeds the provincial expenditure, and must, on the other hand, make good any sum by which that expenditure exceeds the income.

ARRANGEMENTS WITH LOCAL GOVERNMENTS ABOUT EXTRAORDINARY EXPENDITURE.

It will be incumbent upon the Local Government, in managing its finances, never to exhaust the balance at its credit with the Government of India; the Government of India will not accept any estimates or allow any transactions which involve the expenditure of more money than is at credit of the Local Government in the Imperial Treasury; and it will be the duty of the Accountant General, on behalf of the Government of India, to take care that this condition is never infringed. To enable the Government of India to enforce this condition, the Local Government, when submitting its yearly estimates, will always state its opening balance, and the effect thereon of the estimates presented. Subject to this condition, and to the other rules and restrictions which have been laid down, the Local Government may spend at its own discretion the funds placed at its disposal. I need not describe these rules and restrictions in detail; but the most important of them provide that, without the previous sanction of the Government of India, no fresh taxation can be imposed, or any change made in any system of revenue management; no new general service can be undertaken; no appointment with pay exceeding 250 rupees a month can be created, or reduced, or abolished; and no class or grade of officers can be created or abolished or its pay altered; that no standing order or rule of the Supreme Government shall be changed, and that returns and accounts shall be submitted in the forms prescribed. Full power is reserved to the Supreme Government to modify, add to, or repeal, any of these restrictions and conditions. The liberty of action thus conceded will not affect the duty of the Local Government to keep the Governor General in Council, in the several departments, fully informed of its executive and financial proceedings. The Government of India will continue to exercise its general powers of supervision and control in all departments; but it will, as far as possible, avoid interference with the details of the local administration, and everything which might lead to embarrassment of the provincial finances.

Conditions of transfer.

I will not take up the time of the Council by describing in detail the arrangements made for carrying out a similar change of system in Bengal and in Oudh, because they are, in all matters of principle, similar to those adopted in the North Western Provinces. The scale, however, of the whole settlement with Bengal is much larger. The exact figures are not yet quite fixed; but the total amount of the revenue surrendered in 1877-78 for provincial uses will not be less than 1,910,000 *l.*, and the total expenditure transferred for the same year will not be less than 2,430,000 *l.* A retrenchment of 59,000 *l.* from the existing grants has been made, with the consent of the Local Government, and the existing Imperial expenditure will consequently be reduced by this sum.

Altogether the immediate saving to the Imperial Treasury by the arrangements entered into with Bengal, the North Western Provinces, and Oudh, is 101,700 *l.*, besides the guarantee of normal increments to the transferred revenues, amounting to 44,000 *l.*; the estimates of the year are thus better by 145,700 *l.* than they otherwise would have been. I hope that when it becomes possible to enter into similar arrangements in other provinces, equally satisfactory results may be obtained.

Bengal and Oudh.

The measures of which I have hitherto spoken will, we confidently hope, lead to improvement in administration, to economy in expenditure, and to increase of revenue, while they involve no fresh taxation. There are other measures, closely connected with them, which the Government proposes to adopt, which cannot, I am sorry to say, be carried into effect without an increase to existing burdens, an increase which, although it involves no fresh Imperial taxation, will not on that account be less real. We propose, so far as it may be practicable, to make each Local Government responsible not only for the management of many of the great public works which we are constructing with borrowed money, but for meeting the charges which these works entail.

EXTRAORDINARY WORKS.

Local Governments to guarantee interest on extraordinary expenditure.

APPENDIX (B.)

REGULAR ESTIMATES, 1876-77.

EXTRACT MINUTE by Sir *John Strachey*, laid before the Legislative Council on the 15th March 1877.

The Army.

The Army.—The following are the accounts of the army in recent years compared with the original and revised Estimates of the current year:—

	Established Strength of the Army.		Expenditure.	Revenues and Contributions from Native States.	Net Expenditure.	Loss by Exchange on Sterling Expenditure.	Cost of Military Buildings.	Cost of Military Secretariats.	True Net Expenditure
	Europeans.	Natives of India.							
	No.	*No.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*	*Rs.*
Its whole cost. 1869-70	69,262	122,442	16,32,97,390	1,21,30,730	15,11,66,660	10,94,924	1,84,94,790	5,29,720	17,12,86,094
1870-71	67,150	122,122	16,07,47,990	1,05,01,630	15,02,46,360	21,69,446	1,25,13,140	5,04,120	16,54,33,066
1871-72	67,062	121,981	15,67,81,120	1,02,67,930	14,65,13,190	14,83,865	1,20,33,150	4,80,800	16,05,11,005
1872-73	66,965	121,959	15,50,36,120	98,04,520	14,52,31,600	18,19,661	1,16,65,580	4,52,480	15,91,69,321
1873-74	66,794	123,470	15,22,82,740	1,10,34,530	14,12,48,210	24,61,630	1,12,29,600	4,61,730	15,54,01,170
1874-75	66,701	123,474	15,37,51,920	1,07,47,740	14,30,04,180	28,75,339	1,18,59,260	4,88,420	15,82,27,199
1875-76	66,608	123,479	15,30,84,590	1,12,46,240	14,18,38,350	37,81,659	1,33,77,380	4,53,160	15,94,50,549
1876-77*	66,624	123,484	15,97,90,000	93,73,010	15,04,16,990	70,35,435	1,22,84,000	4,71,070	17,02,07,495
1876-77†			16,20,77,000	97,09,010	15,23,67,990	72,00,897	1,24,68,340	4,60,270	17,24,97,497
1877-78*	66,543	123,605	16,23,86,000	95,13,010	15,28,72,990	53,83,314	1,23,19,850	4,64,270	17,10,40,424

* Orig. Est. † Reg. Est.

Compared with Estimates.

The revised Estimates of the net expenditure upon the army, as recorded in the accounts, exceed the original Estimates by 19,51,000 rupees, and the actual net expenditure of 1875–76 by no less than 1,05,29,640 rupees; if we use the true rate of exchange for converting the home expenditure into rupees, this excess over 1875–76 rises to 1,39,48,878 rupees; if all the items entered in the preceding statement are counted, the excess is 1,30,46,948 rupees.

Financial importance.

It appears from this statement, which does not quite exhaust the public expenditure upon the *army*, that even its net cost in 1876–77, 17,24,97,497 rupees, exceeds one-third of the entire gross expenditure of British India, excepting the charge for Famine relief: the importance of our military finance is therefore pre-eminent; and I think it necessary to examine carefully the causes of the alarming growth of the cost of the army.

Accidental causes of apparent excess.

The army receipts in 1875–76 were accidentally swollen by about 15,00,000 rupees, so that the increase to be explained upon the accounts of the army, as recorded, is really the increase of gross expenditure (89,92,410 rupees). Of this amount, again, it will be found that 300,000*l.* is nominal, being due to the accidental transfer of payments at home, amounting to 150,000*l.*, from 1875–76 to 1876–77.

Comparison of regular Estimates with accounts, 1875–76.

I proceed then to compare the revised Estimates of expenditure for 1876–77 with the accounts of 1875–76, in order to ascertain how the residue of that increase, viz., 764,505*l.* in England and 13,47,360 rupees in India, has arisen. The following table brings out clearly the causes to which this increase is due :—

	Effective.				Non-Effective.			Grand Total, taking £.1 = Rs. 10.
	England.		India.	Total, taking £.1 = Rs.10.	England.	India.	Total, taking £.1 = Rs. 10.	
	Stores.	Other Items.						
	£.	£.	*Rs.*	*Rs.*	£.	*Rs.*	*Rs.*	*Rs.*
1869-70	878,491	1,436,207	12,19,32,870	14,50,79,850	1,190,403	63,54,630	1,82,58,660	16,33,38,510
1870-71	929,782	1,461,809	11,91,43,760	14,30,59,670	1,140,556	63,49,270	1,77,54,830	16,08,14,500
1871-72	936,730	1,331,853	11,40,84,790	13,67,70,620	1,373,431	62,76,190	2,00,10,500	15,67,81,120
1872-73	811,736	1,432,806	11,34,64,880	13,59,10,300	1,279,743	63,28,390	1,91,25,820	15,50,36,120
1873-74	852,635	1,248,208	11,24,38,690	13,34,47,120	1,254,645	62,90,720	1,88,37,170	15,22,84,290
1874-75	1,124,644	1,056,314	11,08,12,280	13,26,21,800	1,436,820	67,61,530	2,11,29,730	15,37,51,590
1875-76	1,096,947	1,027,986	11,06,15,180	13,18,64,510	1,458,262	66,37,460	2,12,20,080	15,30,84,590
1876-77, Estimate	1,096,100	1,335,600	11,20,89,000	13,64,06,000	1,916,000	65,11,000	2,56,71,000	16,20,77,000
1877-78	996,000	1,215,100	11,41,29,000	13,62,40,890	1,957,500	65,70,110	2,61,45,110	16,23,86,000

Regular Estimates, 1876–77.

It will be observed that the excess in 1876–77, over 1875–76, is about equally divided between the effective and non-effective branches, as follows:—

	Rs.
Increase in Effective	45,41,490
„ in Non-Effective	44,50,920
Rs.	89,92,410

Effective at home.

The effective increase is divided between India and England thus:—

England	£. 306,767
India	Rs. 14,73,820

Home charges of regiments.

The *home* increase is mainly in the *home charges of Her Majesty's regiments serving in India*, including *furlough allowances of officers of the British service.* The charges under these two heads have been as follows:—

	£.		£.
1869–70	725,233	1874–75	509,407
1870–71	658,710	1875–76	453,812
1871–72	590,805	1876–77, Regular Estimates	750,000
1872–73	659,774	1877–78, Original Estimates	700,000
1873–74	567,012		

Of the increase in 1876-77, 180,000 *l.* is attributed to the accidental transfer of certain payments, amounting to 90,000 *l.*, from 1875–76 to 1876–77, but for which transfer the figures would have been—

1875–76	£. 547,958	1876–77	£. 660,000

Still even this residue of increase, which continues in 1877–78, is formidable; it is the result of much negotiation with the War Office at home, and does not seem susceptible of definite explanation in India.

Furlough allowances.

An increase of 7,655 *l.* in the *Furlough Allowances of Indian Officers* is doubtless due to the concession of the privilege of drawing furlough pay at 2 *s.* the rupee, with retrospective effect, to officers who elected the Furlough Rules of 1868 before the 1st July 1871.

Passage and transport.

The net cost of the passages of officers and troops and of the Overland Troop Transport Services has been as follows:—

	At Home.	Altogether at Home and in India, counting £. 1 = 10 Rupees.
	£.	Rs.
1869–70	278,132	42,76,430
1870–71	311,652	82,56,750
1871–72	271,373	38,42,010
1872–73	329,395	44,22,090
1873–74	381,506	46,11,760
1874–75	292,859	47,04,140
1875–76	266,734	33,44,700
1876–77 Estimates	316,600	35,61,000
1877–78 Estimates	241,100	28,74,500

This charge has of late years been somewhat diminishing, but the cost of the transports is still great.

Stores.

The recent charges for stores, the yearly cost of which has been stated already, have been very heavy; this is owing to the supply of Snider rifles to the Native army, of new rifled guns to the artillery, and of Martini-Henry rifles to the European troops.

Effective in India.

Of the effective charges in India the following items show, on the whole, till lately, no important increase of cost; *Army and Garrison Staff, Regimental Pay and Allowances, Ordnance Establishments, Stores and Camp Equipage, Ecclesiastical, Education and Volunteer Corps.*

REGULAR ESTIMATES, 1876-77.

The total expenditure for these items is as follows :—

	Rs.		Rs.
1869-70	7,79,97,350	1874-75	7,62,55,820
1870-71	7,58,73,910	1875-76	7,65,58,510
1871-72	7,63,10,110	1876-77 Estimates	7,69,86,000
1872-73	7,58,66,690	1877-78 Estimates	7,85,99,400
1873-74	7,57,65,150		

Regimental pay and allowances.

The growth in 1876-77, and still more in the coming year, is in the item *Regimental Pay and Allowances*, and is due to increased allowances to Native troops (estimated in all at 14,22,840 rupees a year) and to non-commissioned officers of British troops (estimated to cost 4,00,000 rupees a year); only a small part of these new burdens falls on 1876-77.

Services which show no increase.

The *Administrative Staff, Commissariat, Clothing and Medical Establishments and Services* also show rather a saving than an increase :—

	Rs.		Rs.
1869-70	3,19,24,510	1874-75	2,71,28,750
1870-71	2,91,67,380	1875-76	2,64,75,270
1871-72	2,66,86,370	1876-77 Estimates	2,66,56,000
1872-73	2,75,12,120	1877-78 Estimates	2,81,56,310
1873-74	2,79,07,690		

Commissariat supplies.

The increase in 1876-77 and 1877-78 is chiefly in commissariat supplies due to the famine, which is estimated to add, in the two years, 18,00,000 rupees to the cost of the army, and to the purchase of malt liquor in India instead of in England, to the relief of the account there. Contracts have been made for 18,714 hogsheads of beer brewed at Murree, Kussowlie, and other stations; and it is estimated that, in 1877-78, 3,62,220 rupees will be thus transferred from the Home Accounts to India. Improved pay to British medical officers is calculated to cost 2,24,000 rupees a year.

Services which show diminution.

The remaining heads are *Remounts and Cattle, Barrack Establishments, Martial Law, Sea Transports and Miscellaneous Services*, and they show a nominal diminution as follows :—

	Rs.		Rs.
1869-70	1,20,11,010	1874-75	74,27,710
1870-71	1,41,02,470	1875-76	75,81,400
1871-72	1,10,88,310	1876-77 Estimates	84,47,000
1872-73	1,00,86,070	1877-78 Estimates	73,74,180
1873-74	87,65,850		

The decrease, as compared with earlier years, is, to a great extent, nominal, owing to the establishment of the troop transports, the cost of which is recorded in the Home Accounts, and to the transfer of Barrack Establishments to the Public Works Department. The excess in 1876-77 is in the item *Miscellaneous Services*, and is due to a charge of 10,00,000 rupees awarded under revised instructions from the Secretary of State as compensation for loss of sums paid, up to the 1st February 1861, for the purchase of promotion; to the charges throughout India connected with the assumption of the Imperial title (3,00,000 rupees); and to compensation for dearness of provisions in Madras and Bombay (4,00,000 rupees) included in the sum of 18,00,000 rupees already stated.

Thus, of the increased effective charges, 180,000 *l.* is due to accidental transfers of payments, amounting to 90,000 *l.*, from 1875-76 to 1876-77, and the remaining 27,41,480 rupees appear to be essentially due to the increased charges at Home for Her Majesty's troops serving in India, and to the improved pay and allowances granted to the Native troops and to British non-commissioned and medical officers.

Non-effective charges.

I will now examine the increases in the *Non-effective* charges, which increases all occur at home.

The first item is *Payments to the Imperial Government on account of the Retired Pay, &c. of Troops serving or having served in India*, the charges for which have been as follows :—

	£.		£.
1869-70	217,000	1874-75	318,388
1870-71	239,562	1875-76	350,000
1871-72	479,974	1876-77 Estimates	605,500
1872-73	371,635	1877-78 Estimates	598,500
1873-74	288,300		

This

This item shows an increase in 1876–77 of 255,500 *l.*, of which 120,000 *l.* is attributed to the postponement of payments, amounting to 60,000 *l.*, from 1876–77 to 1877–78. But for this postponement, the figures would have been— REGULAR ESTIMATES, 1876–77.

1875–76	£. 410,000	1876–77 Estimate	£. 545,500

the increase being 135,000 *l.* Like the *Home Charges of Her Majesty's Regiments serving in India*, these charges are the result of long negotiations with the War Office, and are beyond the control of the Government of India. The item *Deferred Pay to discharged or deceased soldiers for service in India subsequent to 1st April* 1876, which is entered at 2,000 *l.* in 1876–77, and 40,000 *l.* in 1877–78, is expected to rise to 200,000 *l.* a year. Retired pay of Her Majesty's troops.

The next item appears for the first time in 1876-77, viz., *Payments to the Imperial Government on account of the capitalised value, from 1st April* 1874, *of the proportion chargeable to Indian Revenue of the pensions granted between 18th February* 1861 *and 31st March* 1870 *to soldiers transferred from the Indian Local Army to the British Army.* This charge, which we do not expect to recur, is estimated to be in—

1876–77	£. 100,000	1877–78	£. 130,000

The third item is *Retired Pay of Officers of the Indian Service, including Colonels' Allowances, and including also the capitalised value of pensions granted to Indian Officers on retirement, representing the estimated value of the proportionate claim to the Colonels' Allowances.* The charges for this item, which accounts for 119,086 *l.* of the increase, are as follows:— Retired pay of Indian officers.

	£.		£.
1869–70	759,867	1874–75	982,209
1870–71	754,347	1875–76	982,114
1871–72	750,575	1876–77 Estimates	1,101,200
1872–73	765,004	1877–78 Estimates	1,120,000
1873–74	816,598		

of which the capitalised payments, which are calculated to prevent a still larger increase hereafter, are—

	£.		£.
1874–75	147,040	1876–77 Estimates	111,200
1875–76	75,775	1877–78 Estimates	100,000

The pensions from Lord Clive's Fund are diminishing, thus:— Lord Clive's Fund

	£.		£.
1869–70	204,384	1874–75	133,462
1870–71	131,478	1875–76	121,908
1871–72	131,535	1876–77 Estimates	108,500
1872–73	132,730	1877–78 Estimates	108,000
1873–74	133,167		

Thus it appears that, of the whole increase of 457,738 *l.* in the Home non-effective charges, 120,000 *l.* is due to an accidental transfer of payments from 1875–76 to 1876–77, 119,086 *l.* to the growing charge for *Retired Pay of Indian Officers, including Colonels' Allowances,* and 218,652 *l.* to increased demands by the Imperial Government for the retired pay and deferred pay of the troops serving or having served in India.

In concluding this review of the Army Expenditure, I have only to add that the Government of India must certainly endeavour to find the means of meeting the increased military charges, some of which are apparently inevitable, by economies in other departments of the military service; their endeavours must be largely dependent for success upon the support of Her Majesty's Government. I do not assert that the whole of the additional expenditure on the army has not been incurred for excellent objects, or that it could have been avoided; but that the Indian revenues are liable to have great charges thrown upon them without the Government of India being consulted, and almost without any power of remonstrance, is a fact the gravity of which can hardly be exaggerated.

APPENDIX (C.)

ARRANGEMENTS WITH LOCAL GOVERNMENTS ABOUT EXTRAORDINARY WORKS.

EXTRACT SPEECH by Sir *John Strachey*, in the Legislative Council of the Governor General of India on the 15th March 1877.

Proposed legislation.

I WILL now give a sketch of the plans which are proposed, leaving it to my honourable friend, Mr. Bazett Colvin, who may now be held to represent the North Western Provinces in this Council, to describe hereafter the details of the measures which will require legislative sanction.

Modification of Local Rates Act, 1871.

The first of the proposed measures will be a not very extensive amendment of Act XVIII. of 1871, which provides for the levy of rates on land for local purposes. Although these rates were only placed on a strictly definite and legal basis in 1871, they have been levied for many years past in the greater part of the North Western Provinces; every estate in which the settlement of the land revenue is subject to revision, is liable to the payment of a local rate, not exceeding five per cent., on the annual value of the land; in permanently settled estates, rates are levied for the same purposes at an amount not exceeding annually 2 annas for each acre under cultivation. All these rates are, in the first instance, credited to a General Provincial Fund, from which the Lieutenant Governor is bound to assign amounts to be applied in each district for certain specified purposes; these are the construction and maintenance of Roads and Communications; Rural Police; District Post; Education; Hospitals; Lunatic Asylums; Markets; Wells and Tanks, and other local works likely to promote the public health, comfort, or convenience; the annual assignment made to each district must not be less than the total amount of local rates levied in it; but any portion of such assignment which remains unexpended at the end of the year, may be spent in any way which the Lieutenant Governor thinks beneficial to the North Western Provinces generally.

The principle is thus recognised, that these rates may, in part at least, be expended on objects of provincial utility; and, as a matter of fact, a large portion of them has been so expended. As it is not now wished to increase the burdens on the land, all that is proposed is to authorise the Local Government to make assignments from the local rates for the purpose of meeting charges on account of Irrigation Works and Railways of provincial utility; it is proposed to fix the maximum amount of such assignments at 10 per cent. of the total sum levied under the Act, leaving 90 per cent. to be spent, as at present; but I see no reason for anticipating that the actual proportion of the rates so assigned will amount to this maximum. The total amount of the local rates levied annually in the North Western Provinces is about 430,000*l.*, and the proposed amendment of the law will not seriously diminish the existing grants for local purposes.

Licensed tax on trades and dealings.

The second measure now proposed is the imposition of a light License Tax on trades and dealings in the North Western Provinces. The Bill that will be laid before the Council is taken, in great measure, from a Bill proposed by Sir William Muir, when he was Lieutenant Governor in 1871, under the belief that it would be necessary to impose fresh taxation for provincial purposes; that Bill was introduced into this Council by Mr. Inglis, and passed through Committee; but the Lieutenant Governor came to the conclusion that additional taxation was after all not necessary, and the Bill was dropped. The original Bill imposed small duties on certain specified trades, and the amount of the duties in no way depended on any trader's means; although, in this respect, the new Bill will not be so satisfactory as the old one, which would not yield as much money as we require, and the estimated receipts from which are admitted to have been greatly overrated, no inquisition will be made into any man's actual profits, and the measure will not be an income tax in disguise: it will be similar to the license taxes actually imposed for local purposes in many large Indian towns, and to the Pandhri tax, which has long been levied in the Central Provinces. The principal trades, as the Council will see from the Bill which I hope to be allowed to introduce to-day, have been classified and graded, and a specific sum is put down against each class and grade; the highest license fees proposed are those on bankers and wholesale dealers in country produce, and they vary from 16 rupees to 64 rupees a year; other traders will have to pay smaller sums, which are in some cases as low as 2 rupees, and in no case exceed 32 rupees. It is extremely difficult to say what this measure will probably yield, but for my present purpose, I will assume it to be 50,000*l.* a year.

Other measures.

If the plans which I have described are carried into effect, the first step for the Local Government to take will be to look thoroughly into its Public Works Establishments, and to consider whether the existing system under which the canals are managed, and under which the canal revenue is collected, cannot be improved and made less costly; it will then have to consider what means can be taken for increasing the income yielded by the existing canals; there will, therefore, I hope be no necessity for depending only upon new taxation and on the assignments from local rates, for the means of meeting the new charges.

The

The measures which I have thus described will, it is believed, enable the Government of the North Western Provinces to satisfy, without difficulty, the obligations imposed upon it.

ARRANGEMENTS WITH LOCAL GOVERNMENTS ABOUT EXTRAORDINARY WORKS.

The whole of these arrangements have been settled in communication with Sir George Couper, the Lieutenant Governor, and have received in all respects his cordial approval.

Arrangements with Bengal.

In the imposition upon Bengal of similar responsibilities for meeting the charges for extraordinary public works, similar principles will be applied; but, as the existing works are at present unprofitable, the sum to be made good annually by the province will be larger than in the North Western Provinces. It will amount at present to about 275,000 *l.*

The Government of India is in communication with the Local Government on this subject. The Lieutenant Governor will consider what portion of the whole burden can be recovered from the people who are primarily benefited by the works which have been constructed, and what portion must be raised by fresh taxation upon the province at large. I hope that, so far as the immediate demands of the Supreme Government are concerned, there may be no necessity for throwing on the province generally the whole of this new demand; but, on the other hand, it must be remembered that the obligations which have been placed on the Local Government will, unless the income from the works be rapidly developed, have an undoubted tendency to increase. It must also be remembered that there are new works of extreme importance urgently required in the interests of the people of Bengal for which, under the system we are now inaugurating, the Government of India will not make itself responsible. Whatever legislation may be necessary will take place, not in this Council, but in that of the Lieutenant Governor, and it would be improper in me to refer in detail to the measures which his Honor may think fit to initiate; any schemes for new taxation must of course first receive the sanction of the Supreme Government. It is hoped that the Government of Bengal will avail itself, as far as possible, of existing modes of raising revenue, and endeavour to extend and expand them, rather than have recourse to new and unfamiliar systems of taxation, and that it will be able to carry out all necessary measures through its present establishments. Even if it were possible to devise new forms of taxation theoretically better than the forms which already exist, it would still be wiser to adhere to systems understood by the people rather than adopt innovations which might cause dissatisfaction and apprehension, and which might lead to oppression through the creation of new collecting and assessing machinery. Although the amount to be raised is in itself considerable, the increase of taxation which it involves will really be very small when distributed over an enormous population. I have no doubt that the Local Government will be able to adapt successfully its present system to meeting this increased demand. I am sure that it will be the universal feeling, not only of this Council, but of the public, that the initiation of the necessary measures could not be in better hands than in those of my honourable friend, Mr. Eden, and in regard to this matter the views of the two Governments are completely in accord.

The Punjab.

In regard to the Punjab I can say nothing definite at present. It is thought desirable to wait until the Government arrives at Simla, when it will have the advantage of the presence and co-operation on the spot of the Lieutenant Governor and some of his most experienced officers. Meanwhile I have the satisfaction of knowing that my honourable friend and present colleague, Mr. Egerton, who will, before long, assume charge of the office of Lieutenant Governor, will give his cordial support to the principles which have been laid down, and that he anticipates no serious difficulty in their application to the Punjab.

The total amount of the contributions thus made to the Imperial Treasury for Bengal and the North Western Provinces is estimated to be, in 1877–78, 375,000 *l.*

The combined result of the arrangements made with the Local Governments in regard to both ordinary and extraordinary income and expenditure is that the Estimates of the coming year have been improved to the extent of 520,000 *l.* It will be understood, from what I have already said, that it is not now possible to state exactly what portion of this amount will be provided by new taxation, but it will not exceed 325,000 *l.*, and will probably be less.

EAST INDIA (FINANCE).

COPY of REPORT of the DEBATE in the LEGISLATIVE COUNCIL of the GOVERNMENT of INDIA on the 27th day of December 1877.

(*Lord George Hamilton.*)

Ordered, by The House of Commons, *to be Printed,*
7 *February* 1878.

[*Price 7 d.*]

Under 6 oz.

B. B. R. A. S.

Not to be kept more than ~~Seven~~ **days.**

East India Finance. Copy of Report of the Debate in the Legislative Council of the Government of India on 27th December 1877	1	Pht.

First issued on the 6 Feby 78 *Vol.* 1

Names of Applicants.	Issued.	Returned.
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G. Hall, Esqr	13/2/78.	20/2/78.
Jefferies Esqr	20/2/78	
R. G. Bhandarkar M.A.		
P. Peterson M.A.		
Ramrao Vithal Esqr		

EAST INDIA (SMUGGLING).

RETURN to an Address of the Honourable The House of Commons, dated 20 February 1877;—*for*,

"RETURNS, for the last Year for which the Information has been received, of the CONVICTIONS, FINES, and PUNISHMENTS imposed for Breaches of the SALT LAWS in *Bengal*:"

"Of the CONVICTIONS for SALT SMUGGLING in *Bombay*:"

"Of the CONVICTIONS for Breaches of the CUSTOMS LAWS, which principally relate to SALT, of the Inland Customs Department of the Government of *India*:"

"And, uniform RETURN from the Government of *India* relating to all *India*."

India Office,
17 July 1878.

EDWARD STANHOPE,
Under Secretary of State.

RETURN of all CONVICTIONS, FINES, and other PUNISHMENTS imposed for Breaches of the SALT LAWS throughout *India*, for the Year 1875–76.

PRESIDENCY OR PROVINCE.	1. Total Number of Persons Convicted before a Magistrate.	2. Number of Persons from whom Fines were Levied.	3. Average Amount of Fine Paid by each Person, in Column 2.	4. Number of Persons Imprisoned.	5. Average Period of Imprisonment awarded to each Person, in Column 4.	6. Quantity of Salt Confiscated.	7. Quantity of Salt Seized and Released on Payment of a Penalty, in lieu of Confiscation.	8. Amount of such Penalty.
			Rs. a. p.		*Ys. m. d.*	*Mds. s. t.*	*Mds. s. t.*	*Rs. a. p.*
Inland Customs Department, *i.e.*, Punjab, North-Western Provinces and Oudh, and Central Provinces.	2,204	* 1,256	10 11 –	953	0 1 22	3,314 – –	784 – –	3,597 – –
Presidency of Bombay	1,051	554	9 12 11	109	0 0 14	5,061 – –	415 34 22	38 8 2
Province of Sind	5	4	4 8 –	1	0 2 0	† 12 19 40	– –	‡ 13 11 4
Lower Provinces of Bengal	1,097	§ 1,080	7 4 –	4	0 0 10	1,087 24 13¾	—	—
Presidency of Madras	‖ 3,296	1,801	4 14 7	¶ 1,489	0 0 16	3,355 35 75	– 1 –	—

* Five persons were imprisoned, as well as fined, under Act VIII. of 1875.

† Of this quantity, 4 maunds, 10 seers, 14 tolas were sold by auction, and the sale proceeds credited to Government.

‡ Of this amount, *Rs.* 6. 11. 4. was realised from sale of confiscated salt.

§ Fourteen of the persons convicted did not pay up their fines during the year.

‖ Of these, six were whipped.

¶ One of these was also fined.

EAST INDIA (SMUGGLING).

RETURN for the Year 1875-76, of the CONVICTIONS FINES, and PUNISHMENTS imposed for Breaches of the SALT LAWS in *Bengal*; of the CONVICTIONS for SALT SMUGGLING in *Bombay*; of the CONVICTIONS for Breaches of the CUSTOMS LAWS, which principally relate to SALT, of the Inland Customs Department of the Government of *India*; and, uniform RETURN from the Government of *India* relating to all *India*.

(*Mr. Potter.*)

Ordered, by The House of Commons, *to be Printed*
18 *July* 1878.

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on the 31st March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

India Office,
15 July 1878.

EDWARD STANHOPE,
Under Secretary of State.

ABSTRACT STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 31st March 1878, so far as at present ascertained.

NAME OF PROVINCE.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
		£.	£.	£.	£.	£.	£.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL.	*Vide* details	1,698,234	79,538,520	10,167,606	89,706,126	8,576,759	81,129,367
OUDH	ditto	407	339,118	- -	- -	- -	323,360
CENTRAL PROVINCES	ditto	454	199,887	- -	- -	- -	227,102
BRITISH BURMA	ditto	226	185,927	- -	- -	- -	246,875
ASSAM	ditto	223	106,143	- -	- -	- -	118,617
BENGAL	ditto	6,983	2,260,939	- -	- -	- -	2,414,751
NORTH WESTERN PROVINCES	ditto	1,274	727,081	- -	- -	- -	894,866
PUNJAB	ditto	654	300,362	- -	- -	- -	410,127
MADRAS	ditto	28,825	1,713,147	- -	- -	- -	1,930,349
BOMBAY	ditto	48,716	3,251,051	- -	- -	- -	2,938,192
PUBLIC WORKS DEPARTMENT	ditto	- -	74,074	- -	- -	- -	174,716
GRAND TOTAL	£.	1,785,996	88,696,249	- -	- -	- -	90,808,322

Comptroller General's Office, Calcutta,
11 June 1878.

W. Waterfield, Officiating Comptroller General.

DETAILED STATEMENT of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, on the 31st March 1878, so far as at present ascertained.

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL:							
REGISTERED DEBT:		£.	£.	£.	£.	£.	£.
Loan of 1859–60	5½ per cent.	270,742	9,845,170	-	9,845,170	-	9,845,170
Transfer Loan of 1870	4½ „	41,305	1,835,790	-	1,835,790	-	1,835,790
„ „ 1871	4½ „	4,993	221,900	-	221,900	-	221,900
„ „ 1872	4½ „	278,823	12,392,130	-	12,392,130	-	12,392,130
Loan of 1824–5	4 „	636	31,808	-	31,808	11	31,797
„ 1828–9	4 „	174	8,724	-	8,724	-	8,724
„ 1832–3	4 „	24,397	1,219,819	-	1,219,819	3,211	1,216,608
„ 1835–6	4 „	60,557	3,027,860	-	3,027,860	39,730	2,988,130
„ 1842–3	4 „	331,964	16,598,190	1,142,410	17,740,600	27,980	17,712,620
„ 1854–5	4 „	128,349	6,417,480	120	6,417,600	47,030	6,370,570
Transfer Loan of 1st May 1865	4 „	351,383	17,569,130	118,953	17,688,083	8,723	17,679,360
Transfer Loan of 22nd April 1854	4 „	24,613	1,230,666	-	1,230,666	-	1,230,666*
Loan of 1853–4	3½ „	1,141	65,200	-	65,200	-	65,200
Railway Loan from Maharajah Holkar	4½ „	22,500	1,000,000	-	1,000,000	-	1,000,000
Debenture Loan of 1867–8	5 „	15,008	600,300	-	600,300	-	600,300
Promissory Notes for Mysore Family	4 „	4,392	219,615	-	219,615	11,646	207,969
Railway Loan from Maharajah Scindia	4 „	30,000	1,500,000	-	1,500,000	-	1,500,000
5 per Cent. Loan of 1825–6	Ordered to be paid off; bear no interest.	-	6,240	-	6,240	-	6,240
5 „ „ 1841–2		-	1,590	-	1,590	-	1,590
5 „ „ 1854–5 for Public Works.		-	6,700	-	6,700	300	6,400
5 „ „ 1856–7		-	32,040	-	32,040	12,280	19,760
5 „ Debenture Loan of 1867–8, repayable 1st June 1877.		-	26,000	-	26,000	21,200	4,800
Treasury Bills at 2½ pie per Cent. per diem.		-	9,280	-	9,280	-	9,280
TOTAL Registered Debt £.		1,590,977	73,865,632	1,261,483	75,127,115	172,111	74,955,004
LOANS:							
Loan for the late King of Oudh	6 per cent.	10,822	360,724	-	360,724	-	360,724
Ditto - ditto - ditto	5 „	29,800	1,192,000	-	1,192,000	-	1,192,000
Perpetual Loan from the late King of Oudh.	4 „	3,400	170,000	-	170,000	-	170,000
Charity Fund of the late King of Oudh	4 „	600	30,000	-	30,000	-	30,000
Loan from Rajah Kalisankar Ghosal	5 „	120	4,800	-	4,800	-	4,800
Promissory Notes issued to the Prize Agents for the Captors of Java.	6 „	1,030	34,348	-	34,348	-	34,348
Book Debt Loan on account of Madhorao	4 „	1,400	70,000	-	70,000	3,200	66,800
Temporary Loans	10, 7, 6, & 5 per cent.	-	-	124,800	124,800	124,800	—
[Buhoo Begum's Stipend Fund, has in this statement been classified under the head Deposits and Miscellaneous.]							
TOTAL Loans £.		47,172	1,861,872	124,800	1,986,672	128,000	1,858,672
TREASURY NOTES:							
Treasury Notes on account of Service Funds.	4 per cent.	16,049	802,486	92,700	895,186	69,808	825,378
Treasury Notes on account of Soldiers' Savings Bank Deposits.	4 „	5	250	-	250	-	250
Treasury Notes on account of Bhonsla Family Temples.	5 „	842	33,670	-	33,670	-	33,670
TOTAL Treasury Notes £.		16,896	836,406	92,700	929,106	69,808	859,298

* Includes amount held in England.

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
GOVERNMENT OF INDIA—GENERAL AND POLITICAL—*continued.*							
SERVICE FUNDS:		£.	£.	£.	£.	£.	£.
Civil Fund	4 per cent.	1,763	88,164	131,000	219,164	124,200	94,964
Civil Fund, under Rules of 1st January 1850.	5 „	12,538	501,538	40,600	542,138	7,800	534,338
Uncovenanted Service Family Pension Fund.	6 „	16,038	534,608	65,000	599,608	21,600	578,008
Uncovenanted Service Family Pension Fund (Provident Branch, Deferred Annuity).	3¾ „	41	2,187	245	2,432	1,300	1,132
Uncovenanted Service Family Pension Fund (Insurance Fund).	Ordered for payment.	- -	14	- -	14	- -	14
Nujeebs' and Approvers' Fund	4½ per cent.	4	166	11	177	1	176
TOTAL Service Funds £.		30,384	1,126,677	236,856	1,363,533	154,901	1,208,632
BILLS PAYABLE:							
Supply Bills	Bearing no interest.	- -	3,648	58,772	62,420	61,502	918
Remittance Transfer Receipts	ditto	- -	1,454	19,851	21,305	19,077	2,228
Bills payable, Port Blair	ditto	- -	232	10,058	10,290	9,752	538
Foreign Supply Bills payable	ditto	- -	- -	213,500	213,500	212,350	1,150
Foreign Remittance Transfer Receipts payable.	ditto	- -	- -	151,750	151,750	142,200	9,550
Money Orders payable	ditto	- -	- -	651,000	651,000	641,000	10,000
Bills drawn by the Secretary of State outstanding.	ditto	- -	758,224	3,672,668	4,430,892	3,193,992	1,236,900
TOTAL Bills payable £.		- -	763,558	4,777,599	5,541,157	4,279,873	1,261,284
DEPOSITS AND MISCELLANEOUS:							
General Deposits	Bearing no interest.	- -	13,417	84,295	97,712	81,695	16,017
Civil Courts' Deposits	ditto	- -	1,130	1,291	2,421	1,581	840
Criminal Courts' Deposits	ditto	- -	332	1,686	2,018	1,375	643
Judicial Deposits, Port Blair	ditto	- -	104	160	264	26	238
Revenue Deposits	ditto	- -	1,602	4,120	5,722	5,432	290
Postal Deposits	ditto	- -	2,476	- -	2,476	- -	2,476
Personal Deposits	ditto	- -	10,536	15,160	25,696	17,452	8,244
Deposits of the Oudh and Rohilkund Railway.	3¾ per cent.	78	4,144	906	5,050	711	4,339
General Family Pension Fund Deposits	3¾ „	587	31,331	4,929	36,260	20	36,240
Hindoo Family Annuity Fund	3¾ „	87	4,638	850	5,488	139	5,349
Deceased Men's and Deserters' Deposits	Bearing no interest.	- -	1,504	43	1,547	357	1,190
Administrator General's Deposits, less than 500 rupees.	3½ per cent.	29	1,698	- -	1,698	89	1,609
Trust Deposits, Military Orphan Society	4 „	148	7,407	6	7,413	31	7,382
Deposits of the Lower Orphan School	4 „	28	1,437	- -	1,437	15	1,422
District Savings Bank Deposits	3¾ „	256	13,664	2,050	15,714	4,219	11,495
Deposits for Government Loan	Bearing no interest.	- -	17,786	2	17,788	17,788	—
Permanent Way Renewal Fund of Great Indian Peninsula Railway.	3¾ per cent.	2,789	148,755	3,678	152,433	108,435	43,998
Employées Guarantee Fund, Madras Railway.	3¾ „	241	12,891	3,010	15,901	2,778	13,123
Contractors' Security Fund, Madras Railway.	3¾ „	30	1,640	303	1,943	272	1,671
Fine and Guarantee Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	397	21,159	3,872	25,031	2,538	22,493
Fine and Guarantee Fund, Oudh and Rohilkund Railway.	3¾ „	16	843	2,022	2,865	1,019	1,846
Extraordinary Casualty Fund, Great Indian Peninsula Railway.	3¾ „	2,618	139,668	5,265	144,933	1,355	143,578
Fire Insurance Fund, Oudh and Rohilkund Railway.	3¾ „	- -	30	- -	30	- -	30
Fire Insurance Fund, Great Indian Peninsula Railway.	3¾ „	221	11,784	414	12,198	3,036	9,162
Fire Insurance Fund, Scinde, Punjab, and Delhi Railway.	3¾ „	769	41,009	754	41,763	41	41,722
Local Funds	Bearing no interest.	- -	22,264	31,985	54,249	32,344	21,905
Municipalities	ditto	- -	2,733	5,316	8,049	4,477	3,572
Mint Certificates	ditto	- -	342,852	3,502,051	3,844,903	3,471,648	373,255
Buhoo Begum's Stipend Fund	4 per cent.	4,511	225,541	- -	225,541	13,193	212,348
TOTAL Deposits and Miscellaneous £.		12,805	1,084,375	3,674,168	4,758,543	3,772,066	986,477
TOTAL GOVERNMENT OF INDIA—GENERAL AND POLITICAL £.		1,698,234	79,538,520	10,167,606	89,706,126	8,576,759	81,129,367

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
OUDH:		£.	£.	£.	£.	£.	£.
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	7,237	- -	- -	- -	2,683
Unpaid Money Orders - - - - -	- ditto -	- -	3,596	- -	- -	- -	2,674
Unpaid Cheques of the Public Works Department.	- ditto -	- -	928	- -	- -	- -	6,939
TOTAL Bills Payable - - - £.		- -	11,761	- -	- -	- -	12,296
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - -	Bearing no interest.	- -	(*a*) 10,171	11,128	21,299	9,644	11,655
Personal Deposits - - - - -	- ditto -	- -	(*a*) 40,709	189,398	230,107	178,249	51,858
Civil Courts Deposits - - - -	- ditto -	- -	26,171	35,363	61,534	40,065	21,469
Criminal Courts Deposits - - -	- ditto -	- -	1,634	2,026	3,660	1,728	1,932
District Savings Bank Deposits - -	3¾ per cent.	407	21,727	2,223	23,950	2,820	21,130
Balance of the Local Government (called "Provincial Services" in last Statement).	Bearing no interest.	- -	(*b*) 78,233	177,556	255,789	205,291	50,498
Local Funds - - - - - -	- ditto -	- -	(*b*) 139,926	62,735	202,661	57,046	145,615
Municipalities - - - - -	- ditto -	- -	8,786	20,690	29,476	22,569	6,907
TOTAL Deposits and Miscellaneous - - - £.		407	327,357	501,119	828,476	517,412	311,064
TOTAL OUDH - - - £.		407	339,118	- -	- -	- -	323,360
CENTRAL PROVINCES:							
LOANS:							
Temporary Loans - - - - -	6 per cent.	- -	- -	3,500	3,500	3,500	—
BILLS PAYABLE:							
Unpaid Bills - - - - - -	Bearing no interest.	- -	1,882	- -	- -	- -	3,106
Unpaid Money Orders - - - -	- ditto -	- -	568	- -	- -	- -	870
Unpaid Cheques of the Public Works Department.	- ditto -	- -	580	- -	- -	- -	5,396
TOTAL Bills Payable - - - £.		- -	3,030	- -	- -	- -	9,372
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - -	Bearing no interest.	- -	8,262	- -	8,262	- -	8,262
Revenue Deposits - - - - -	- ditto -	- -	13,223	19,521	32,744	19,618	13,126
Civil and Criminal Courts Deposits -	- ditto -	- -	13,945	32,005	45,950	32,375	13,575
Personal Deposits - - - - -	- ditto -	- -	4,089	33,444	37,533	27,679	9,854
District Savings Bank Deposits - -	3¾ per cent.	454	24,237	3,859	28,096	3,454	24,642
Balance of the Local Government - -	Bearing no interest.	- -	92,152	248,663	340,815	244,833	95,982
Local Funds - - - - - -	- ditto -	- -	40,949	56,281	97,230	44,941	52,289
TOTAL Deposits and Miscellaneous - - - £.		454	196,857	393,773	590,630	372,900	217,730
TOTAL CENTRAL PROVINCES - - - £.		454	199,887	- -	- -	- -	227,102
BRITISH BURMA:							
BILLS PAYABLE:							
Bills Drawn and advised, but not paid -	Bearing no interest.	- -	1,067	- -	- -	- -	2,329
Unpaid Money Orders - - - -	- ditto -	- -	394	- -	- -	- -	275
Unpaid Cheques of the Public Works Department.	- ditto -	- -	2,525	- -	- -	- -	14,344
TOTAL Bills Payable - - - £.		- -	3,986	- -	- -	- -	16,948
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits - - - - -	Bearing no interest.	- -	17,428	36,030	53,458	19,554	33,904
Civil and Criminal Courts Deposits -	- ditto -	- -	1,296	4,236	5,532	4,180	1,352
Personal Deposits - - - - -	- ditto -	- -	16,112	5,947	22,059	7,147	14,912
District Savings Bank Deposits - -	3¾ per cent.	226	12,088	2,914	15,002	3,234	11,768
Balance of the Local Government - -	Bearing no interest.	- -	38,513	179,277	217,790	166,644	51,146
Local Funds - - - - - -	- ditto -	- -	81,016	78,414	159,430	64,883	94,547
Municipalities - - - - -	- ditto -	- -	15,488	64,725	80,213	57,915	22,298
TOTAL Deposits and Miscellaneous - - - £.		226	181,941	371,543	553,484	323,557	229,927
TOTAL BRITISH BURMA - - - £.		226	185,927	- -	- -	- -	246,875

(*a*) The sum of these two items is equal to the sum of the corresponding closing balances in the last statement.
(*b*) Same remark as above (*a*).

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
ASSAM:							
BILLS PAYABLE:		£.	£.	£.	£.	£.	£.
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	11,178	- -	- -	- -	24,619
Unpaid Money Orders - - - - -	- ditto -	- -	335	- -	- -	- -	246
Unpaid Cheques of the Public Works Department.	- ditto -	- -	890	- -	- -	- -	1,375
TOTAL Bills Payable - - - £.		- -	12,403	- -	- -	- -	26,240
DEPOSITS AND MISCELLANEOUS:							
Personal Deposits - - - - - -	Bearing no interest.	- -	2,302	4,700	7,002	3,665	3,337
Revenue Deposits - - - - - -	- ditto -	- -	20,252	14,582	34,834	16,850	17,984
Civil and Criminal Courts' Deposits -	- ditto -	- -	5,708	6,317	12,025	5,269	6,756
District Savings Bank Deposits - -	3¾ per cent.	223	11,881	2,107	13,988	1,218	12,770
Balance of the Local Government - -	Bearing no interest.	- -	27,286	89,015	116,301	92,313	23,988
Local Funds - - - - - - - -	- ditto -	- -	17,589	23,706	41,295	21,203	20,092
Municipalities - - - - - - -	- ditto -	- -	8,722	3,564	12,286	4,836	7,450
TOTAL Deposits and Miscellaneous - - - £.		223	93,740	143,991	237,731	145,354	92,377
TOTAL ASSAM - - - £.		223	106,143	- -	- -	- -	118,617
BENGAL:							
LOANS:							
Temporary Loans - - - - - -	5, 6, and 7 per cent.	- -	- -	90,500	90,500	90,500	—
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	7,643	- -	- -	- -	9,491
Bills accepted, but not paid - - -	- ditto -	- -	2,047	- -	- -	- -	265
Unpaid Money Orders - - - - -	- ditto -	- -	3,623	- -	- -	- -	3,732
Unpaid Cheques of the Public Works Department.	- ditto -	- -	9,458	- -	- -	- -	67,683
TOTAL Bills Payable - - - £.		- -	22,771	- -	- -	- -	81,171
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - - -	Bearing no interest.	- -	92,443	132,567	225,010	148,447	76,563
Revenue Deposits - - - - - -	- ditto -	- -	253,414	194,181	447,595	244,545	203,050
Civil and Criminal Courts' Deposits -	- ditto -	- -	111,835	421,447	533,282	419,048	114,234
Postal Deposits - - - - - -	- ditto -	- -	62	1	63	9	54
Miscellaneous Deposits - - - - -	- ditto -	- -	270,202	- -	270,202	- -	270,202
Personal Deposits - - - - - -	- ditto -	- -	68,395	300,775	369,170	238,869	130,301
Deposits for Government Loans - -	- ditto -	- -	3,196	- -	3,196	3,195	1
Presidency Savings Bank Deposits -	3¾ per cent.	5,022	267,844	43,157	311,001	55,287	255,714
District Savings Bank Deposits - -	3¾ ,, -	1,961	104,607	19,113	123,720	15,260	108,460
Balance of the Local Government - -	Bearing no interest.	- -	259,538	1,444,613	1,704,151	1,410,996	293,155
Local Funds - - - - - - - -	- ditto -	- -	395,379	339,823	735,202	321,016	414,186
Nizamut Stipend Fund - - - - -	- ditto -	- -	393,751	110,994	504,745	65,142	439,603
Municipalities - - - - - - -	- ditto -	- -	16,612	64,057	80,669	57,774	22,895
Account Current with Cooch Behar -	- ditto -	- -	890	19,032	19,922	14,760	5,162
TOTAL Deposits and Miscellaneous - - - £.		6,983	2,238,168	3,089,760	5,327,928	2,994,348	2,333,580
TOTAL BENGAL - - - £.		6,983	2,260,939	- -	- -	- -	2,414,751

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
NORTH WESTERN PROVINCES:		£.	£.	£.	£.	£.	£.
LOANS:							
Temporary Loans	6 and 7 per cent.	-	-	76,214	76,214	76,214	—
BILLS PAYABLE:							
Unpaid bills	Bearing no interest.	-	49,772	-	-	-	59,206
Unpaid Money Orders	ditto	-	4,600	-	-	-	6,913
Unpaid Cheques of the Public Works Department.	ditto	-	13,119	-	-	-	48,514
TOTAL Bills Payable	£	-	67,491	-	-	-	109,633
DEPOSITS AND MISCELLANEOUS:							
Revenue Deposits	Bearing no interest.	-	(a) 88,369	125,919	214,288	140,452	73,836
Civil Courts' Deposits	ditto	-	59,465	89,663	149,128	79,701	69,427
Criminal Courts' Deposits	ditto	-	11,614	12,189	23,803	12,357	11,446
General Deposits	4 per cent.	405	20,247	-	20,247	-	20,247
Personal Deposits	Bearing no interest.	-	(a) 68,408	84,146	152,554	93,505	59,049
Deposits for Government Loans	ditto	-	13,627	145	13,772	4,050	9,722
District Savings Bank Deposits	3¾ per cent.	869	46,352	11,866	58,218	13,771	44,447
Local Funds	Bearing no interest.	-	323,369	460,796	784,165	311,885	472,280
Municipalities	ditto	-	28,139	99,184	127,323	102,544	24,779
TOTAL Deposits and Miscellaneous	£	1,274	659,590	883,908	1,543,498	758,265	785,233
TOTAL NORTH WESTERN PROVINCES	£.	1,274	727,081	-	-	-	894,866
PUNJAB:							
LOANS:							
Temporary Loan of 1877–78	6 per cent.	-	-	263,345	263,345	222,345	41,000
BILLS PAYABLE:							
Supply Bills (Local)	Bearing no interest.	-	1,270	109,272	110,542	108,692	1,850
Remittance Transfer Receipts (Local)	ditto	-	8,945	200,526	209,471	196,351	13,120
Supply Bills, Foreign (*i.e.*, drawn by other Provinces).	ditto	-	12,837	-	-	-	8,838
Remittance Transfer Receipts (Foreign)	ditto	-					
Money Orders payable	ditto	-	3,628	-	-	-	4,434
Unpaid Cheques of the Public Works Department.	ditto	-	25,720	-	-	-	81,416
TOTAL Bills Payable	£	-	52,400	-	-	-	109,658
DEPOSITS AND MISCELLANEOUS:							
Personal Deposits (including General Deposits.	Bearing no interest.	-	101,370	408,432	509,802	414,534	95,268
Revenue Deposits (including Deposits for Loans)	ditto	-	35,077	219,228	254,305	222,733	31,572
Postal Deposits	ditto	-	38	-	38	-	38
Trusts and Endowments	5 per cent. for 1,000 *l.*; 3¾ per cent. for 264 *l.*	30	1,264	-	1,264	-	1,264
District Savings Bank Deposits	3¾ per cent.	624	33,267	6,319	39,586	6,144	33,442
Balance of the Local Government	Bearing no interest.	-	5,106	316,686	321,792	298,286	23,506
Municipal Funds	ditto	-	(b) 68,013	104,388	172,401	101,312	71,089
Cantonment Funds	ditto	-	(b) 3,827	11,453	15,280	11,990	3,290
TOTAL Deposits and Miscellaneous	£.	654	247,962	1,066,506	1,314,468	1,054,999	259,469
TOTAL PUNJAB	£.	654	300,362	-	-	-	410,127
MADRAS:							
REGISTERED DEBT:							
8 per Cent. Perpetual Loan	8 per cent.	616	15,400	-	15,400	-	15,400
6 „ „ „	6 „	241	8,050	-	8,050	-	8,050
6 „ Notes issued on account of Charitable Institutions.	Bearing no interest.	-	560	-	560	-	560
4 „ Bonds issued on account of Tanjore Debt.	ditto	-	5,378	-	5,378	-	5,378
4 „ Notes issued on account of Petty Claims against the Carnatic Fund.	ditto	-	390	-	390	-	390
TOTAL Registered Debt	£.	857	29,778	-	29,778	-	29,778

(*a*) The sum of the two items marked (*a*) is equal to the sum of the corresponding closing balances in the last statement.
(*b*) The difference between the sum of these two figures and 93,349 *l.* shown in the last statement against "Local Funds," is owing to the balance of the District Fund being omitted from this statement in consequence of that fund becoming part of the Provincial Revenues.

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
MADRAS—*continued.*		£.	£.	£.	£.	£.	£.
TREASURY NOTES:							
Capital account of Treasury Notes on account of Madras Civil Fund.	4 per cent.	16,753	837,640	100,000	937,640	- -	937,640
Capital account of 4 per Cent. Non-transferable Treasury Notes on account of Educational Building Fund.	4 „	619	30,950	20,350	51,300	30,950	20,350
Capital account on account of Military Orphan Asylums.	4 „	143	7,162	- -	7,162	- -	7,162
Capital account on account of Regimental Cart Fund Deposits.	4 „	256	12,800	2,700	15,500	800	14,700
Capital account of Treasury Notes of Soldiers' Savings Bank Deposits.	4 „	7	350	- -	350	250	100
TOTAL Treasury Notes - - - £.		17,778	888,902	123,050	1,011,952	32,000	979,952
SERVICE FUNDS:							
Civil Fund, 8 per cent. Capital - -	8 per cent.	4,998	124,961	32,293	157,254	131,599	25,655
„ 4 „ „ - -	4 „	457	22,880	34,393	57,273	21,870	35,403
Apothecaries' Fund - - - -	4 „	50	2,516	1,565	4,081	1,587	2,494
TOTAL Service Funds - - - £.		5,505	150,357	68,251	218,608	155,056	63,552
BILLS PAYABLE:							
Bills drawn and advised, but not accepted or paid.	Bearing no interest.	- -	21,957	- -	- -	- -	9,048
Bills of the Secretary of State outstanding	- ditto -	- -	248	- -	- -	- -	7,800
Unpaid Money Orders - - - -	- ditto -	- -	2,668	- -	- -	- -	3,171
Unpaid Cheques of the Public Works Department.	- ditto -	- -	38,527	- -	- -	- -	73,840
TOTAL Bills Payable - - - £.		- -	63,400	- -	- -	- -	93,859
DEPOSITS AND MISCELLANEOUS:							
General Deposits - - - - -	Bearing no interest.	- -	88,695	- -	- -	- -	2,691
Revenue Deposits - - - - -	- ditto -	- -	95,704	- -	- -	- -	127,503
Civil, Criminal, and High Courts' Deposits	- ditto -	- -	89,068	- -	- -	- -	93,587
Deposits for Government Loans - -	- ditto -	- -	—392	—	—	—	—
Personal Deposits - - - - -	- ditto -	- -	9,831	- -	- -	- -	132,734
Deceased Men's and Deserters' Deposits -	- ditto -	- -	46	- -	- -	- -	46
Deposits of the Madras Infirmary and Native Poor Asylum.	6 per cent.	200	6,688	- -	6,688	- -	6,688
Deposits on account of the Estate of the late Pogoss Petras.	5 „	3	126	- -	126	- -	126
Presidency Savings Bank Deposits - -	3¾ „	4,357	232,404	41,181	280,585	38,214	242,371
Endowment by Callah Singawnee Chetty for four Choultries for the accommodation of Travellers.	6 „	125	4,177	- -	4,177	- -	4,177
Balance of the Local Government - -	Bearing no interest.	- -	—242,308	- -	- -	- -	—268,466
Local Funds - - - - - - -	- ditto -	- -	296,671	- -	- -	- -	421,751
TOTAL Deposits and Miscellaneous - - - £.		4,685	580,710	- -	- -	- -	763,208
TOTAL MADRAS - - - £.		28,825	1,713,147	- -	- -	- -	1,930,349

DETAILED STATEMENT—*continued.*

PARTICULARS.	Rate of Interest.	Interest for a Half-year on the Amount of Debts, &c., Outstanding on 30th September 1877.	Amount of Loans, Debts, &c., on 30th September 1877.	Debt incurred in the Half-year ending 31st March 1878.	TOTAL.	Debt Paid off in the Half-year.	Amount of Loans, Debts, &c., on 31st March 1878.
BOMBAY:		£.	£.	£.	£.	£.	£.
LOANS:							
Temporary Loans		-	-	16,500	16,500	5,000	11,500
TREASURY NOTES:							
Treasury Notes, Bombay Island Police Fund.	5 per cent.	219	8,750	-	8,750	-	8,750
SERVICE FUNDS:							
Civil Fund	8 per cent.	26,913	672,835	9,182	682,017	23,756	658,261
Uncovenanted Service Family Pension Fund, Widows' Fund.	6 „	1,143	38,109	1,344	39,453	-	39,453
Uncovenanted Service Life Assurance Fund	4 „	16	827	127	954	-	954
„ „ Children's Fund	6 „	-	-	12	12	-	12
Bombay City Police Superannuation Fund	4½ „	583	25,921	1,128	27,049	770	26,279
TOTAL Service Funds	£.	28,655	737,692	11,793	749,485	24,526	724,959
BILLS PAYABLE:							
Bills of the Secretary of State outstanding	Bearing no interest.	-	301,200	1,389,700	1,690,900	1,184,100	506,800
Bills drawn in India, not paid	ditto	-	27,384	-	-	-	15,003
Unpaid Money Orders	ditto	-	1,821	-	-	-	1,755
Unpaid Cheques of the Public Works Department.	ditto	-	17,096	-	-	-	45,596
TOTAL Bills Payable	£.	-	347,501	-	-	-	569,154
DEPOSITS AND MISCELLANEOUS:							
General Deposits	Bearing no interest.	-	80,899	110,082	190,981	116,030	74,951
Revenue Deposits (including Customs, Opium and Salt).	ditto	-	32,345	78,676	111,021	77,842	33,179
High Courts' Deposits	ditto	-	12,336	17,495	29,831	17,695	12,136
High Courts' Judicial Receipts	ditto	-	2,359	193	2,552	63	2,489
Other Civil Courts' Deposits	ditto	-	24,704	52,464	77,168	49,396	27,772
Criminal Courts' Deposits	ditto	-	3,159	5,047	8,206	4,687	3,519
Personal Deposits	ditto	-	34,590	177,233	211,823	149,769	62,054
Deceased Men's and Deserters' Deposits	ditto	-	558	449	1,007	15	992
Postal Deposits	ditto	-	49	-	49	-	49
Deposits for Government Loan	ditto	-	505	-	505	-	505
Endowments for Charitable Institutions	ditto	-	90,834	-	90,834	-	90,834
„ „ „	6 per cent.	109	3,628	-	3,628	-	3,628
Administrator General's Deposits	3¾ „	262	14,000	-	14,000	-	14,000
Presidency Savings Bank Deposits	3¾ „	19,471	1,038,477	48,394	1,086,871	173,616	913,255
Marine Deposits	Bearing no interest.	-	5,203	772	5,975	1,935	4,040
Penalties on Native States for Robbery of Mails.	ditto	-	138	-	138	-	138
Mint Certificates	ditto	-	250,244	6,001,791	6,252,035	6,216,659	35,3
Balance of the Local Government	ditto	-	438,611	2,383,214	2,821,825	2,706,985	114,840
Local Funds	ditto	-	124,469	290,623	415,092	185,020	230,072
TOTAL Deposits and Miscellaneous	£.	19,842	2,157,108	9,166,433	11,323,541	9,699,712	1,623,829
TOTAL BOMBAY	£.	48,716	3,251,051	-	-	-	2,938,19
PUBLIC WORKS DEPARTMENT:							
DEPOSITS AND MISCELLANEOUS:							
Deposits	Bearing no interest.	-	74,074	-	-	-	174,716

BOMBAY BRANCH
OF THE
Royal Asiatic Society.

EAST INDIA (LIABILITIES IN INDIA).

RETURN of all STOCKS, LOANS, DEBTS, and LIABILITIES in *India*, Chargeable on the REVENUES of *India*, at the Close of the Half-year ending on 31st March 1878, with Rates and Amount of Interest, showing the Changes which have taken place in the Half-year in respect to the Debts Incurred and Paid off or Discharged.

(Presented pursuant to Act of Parliament.)

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